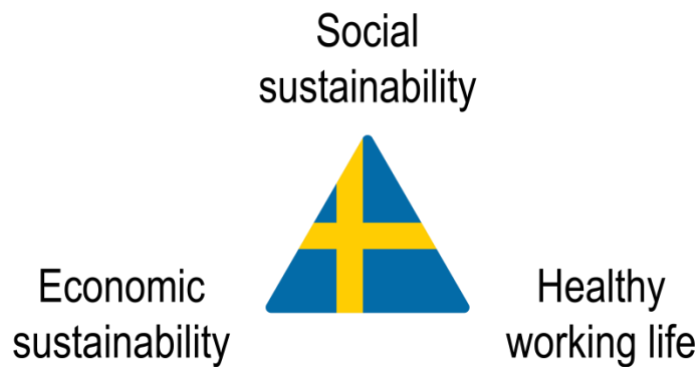


# Status Report 2020

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For the inter-agency work against fraud,  
rule violations and crime in working life



A report prepared in cooperation between: Migrationsverket, Arbetsförmedlingen, Skatteverket, Ekobrottsmyndigheten, Jämställdhetsmyndigheten, Polisen, Försäkringskassan och Arbetsmiljöverket.



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# 1. Conclusions and recommendations

- The industries identified as risk industries in earlier reports need to continue to be prioritised nationally for inter-agency inspections:
  - The construction industry
  - Restaurants
  - The cleaning industry
  - Car workshops
  - Beauty salons
  - The transport industry
- Labour market crime, which focuses on the vulnerability of the companies/industry, is a growing problem in every identified risk industry.
- Regional problem areas, such as green industry, need to be able to be given room when a need for inspections in the industry arises.
- COVID-19 has affected the prerequisites for the inter-agency inspections.
- Problems previously pointed out remain and are preventing effective collaboration and utilisation of the tools of all authorities.
- The future work is expected to be impacted by the results of the study being done by Mikael Sjöberg on behalf of the Ministry of Employment and in the Swedish National Audit Office's audit of the Government's and the authorities' work against labour exploitation. The results from the study and the audit will be published in December 2020.
- There are now suitable and effective methods for inter-agency inspections and for combating fraud, rule violations and crime in working life. In 2021, collaboration needs to continue and the methods for collaboration must continue to be developed.
- Collaboration in the major national inter-agency inspections needs to continue to be developed.

It is important that the mission continues and that collaboration, cooperation and consensus regarding actions against fraud, rule violations and crime in working life continue to be developed. Despite the obstacles that exist today in the form of, for example, information exchange and digital collaboration and the on-going pandemic, the agencies felt that the mission is important to support sound competition and combat labour market and working life crime.



**Photo 1.** Inter-agency inspection of a construction site.

## 2. Introduction

On 18 December 2017, the Government of Sweden commissioned the Swedish Public Employment Service, Swedish Work Environment Authority, the Swedish Economic Crime Authority, the Swedish Social Insurance Agency (Försäkringskassan), the Swedish Gender Equality Agency, the Swedish Migration Agency, the Swedish Police Authority and the Swedish Tax Agency to develop suitable and effective methods in 2018-2020 for inter-agency checks to combat fraud, rule violations and crime in working life (reference number at the Government Offices of Sweden A2017/02422/ARM and A2017/00678/ARM). A part of the agency collaboration is to develop an annual status report. This is the third report that was approved by the inter-agency coordination group for the method development mission.

### 2.1 Criteria for agency collaboration

Decided criteria for agency collaboration against fraud, rule violations and crime in working life are:

- Companies in risk environments
- Serious<sup>1</sup> and identified phenomena
- There are suspicions of on-going errors that, directly or indirectly, concern the workforce

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<sup>1</sup> "Serious" means that the competition situation is directly or indirectly impacted. An example of this may be that protective rules in the work environment are not followed, which entails a danger of serious/fatal injuries, labour not being correctly reported with regard, for example, to working hours (working far beyond permitted limits), salaries (or salaries that are so low that they indicate criminal activities, such as human exploitation or the like), or reporting to authorities. A risk that labour is improperly exploited or is in the country illegally.

- Inspection and supervision through collaboration provide substantial<sup>2</sup> added value at one or more agencies

## 2.2 Delimitations and related missions

Most of the cooperating agencies collaborate in two major inter-agency missions. In addition to the method development mission with regional inter-agency coordination groups (so-called RAC groups), which are described in this report, there is also collaboration against organised crime. The mission concerning collaboration against organised crime has been written into the agencies'<sup>3</sup> instructions since 31 March 2020.

The purpose of the method development effort is to combat fraud, rule violations and crime in working life to reduce the negative effects on employment and productivity, and distortion of competition.

The purpose of the collaboration on organised crime is to combat organised crime through crime prevention measures, administrative actions, executive steps and prosecution and seizure of criminal gains. Focus shall be on fighting serious organised crime that poses a threat to society and fighting organised crime in the local community with particular focus on vulnerable areas.

The collaboration against organised crime includes intelligence gathering. There are special action groups from the Swedish Police tied to this work. Collaboration in the area also has special secrecy-breaking legislation in the form of the Act regarding Reporting Duty for Cooperation Against Certain Organised Crime (LUS legislation)<sup>4</sup>. The collaboration, which however is conducted within the framework of the method development mission, is not within the scope of LUS legislation and therefore does not have this possibility for secrecy-breaking rules.

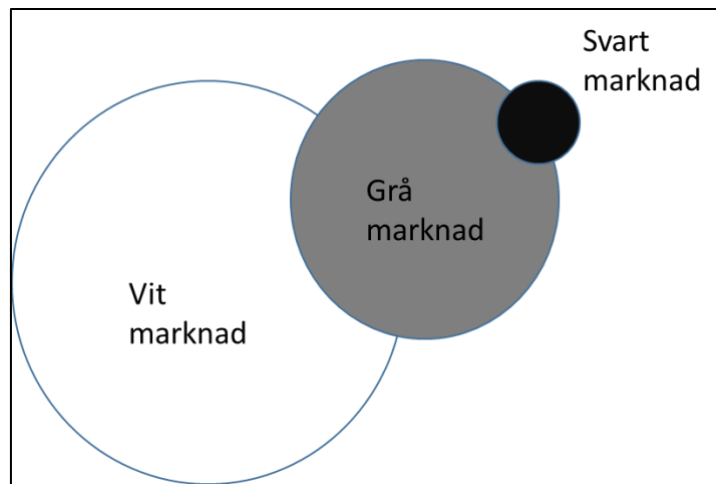
Together, these two missions seek to reduce the possibility for actors that work outside the law. The "black market" is dependent on transactions with the "grey market". By reducing the "grey market", conditions improve for shrinking the "black market". The ties between these different markets are illustrated below in Figure 1. Both of the missions cover inspections of businesses where the greatest focus is most often on reporting of the labour in the companies.

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<sup>2</sup> "Substantial" means that this work/collaboration means that the agency or another agency may make a different or a more well-supported and better decision than would have been the case if the agency worked outside the inter-agency collaboration.

<sup>3</sup> The participating agencies are: the Swedish Public Employment Service, the Swedish Economic Crime Authority, the Swedish Social Insurance Agency, the Swedish Prison and Probation Service, the Swedish Coast Guard, the Swedish Migration Agency, the Swedish Police Authority, the Swedish Tax Agency, the Swedish Security Service, Swedish Customs and the Swedish Prosecution Authority.

<sup>4</sup> Act (2016:774) regarding Reporting Duty for Cooperation Against Certain Organised Crime



**Figure 1.** The ties between the white, grey and black markets in working life. It is therefore important that both the Swedish Parliament and the Swedish Government and the agencies are aware of the prerequisites for the checks within the respective assignments and that similar assignments are kept together at the same time that an on-going dialogue and alignment take place regarding the assignment. In the same way, it is important that other initiatives, such as various local and regional initiatives, are coordinated during the right effort so that inter-agency collaboration is not divided up into too many branches.

The method development mission and collaboration on organised crime are also geographically delimited in different ways. The fact that the missions are working based on different regions impedes joint planning and demarcation. Below are two figures that present both of the missions' different regional breakdowns.

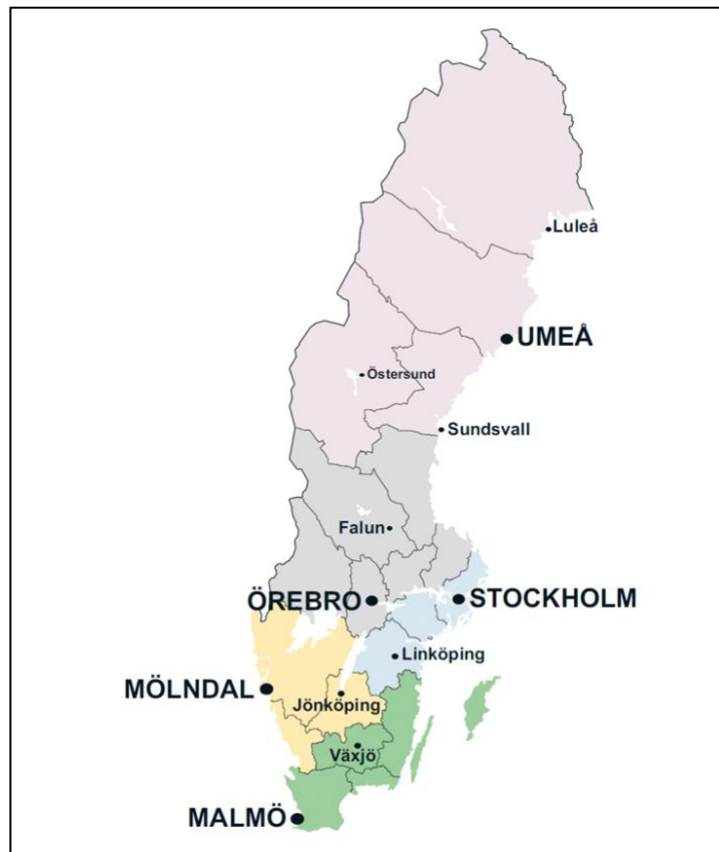
The collaboration within the method development mission for inter-agency inspections to combat fraud, rule violations and crime in working life follows the five regions of the Swedish Work Environment Authority.

The main cities are:

- Malmö
- Mölndal (Gothenburg)
- Örebro
- Stockholm
- Umeå

The method development mission is organised into five regional coordination groups, so-called RAC groups.

The inter-agency collaboration in the method development mission focuses on companies within identified risk environments.



**Figure 2.** Collaboration for the method development mission follows the geographic breakdown into five regions of the Swedish Work Environment Authority. The map presents the Swedish Work Environment Authority's regional offices in caps and branch offices



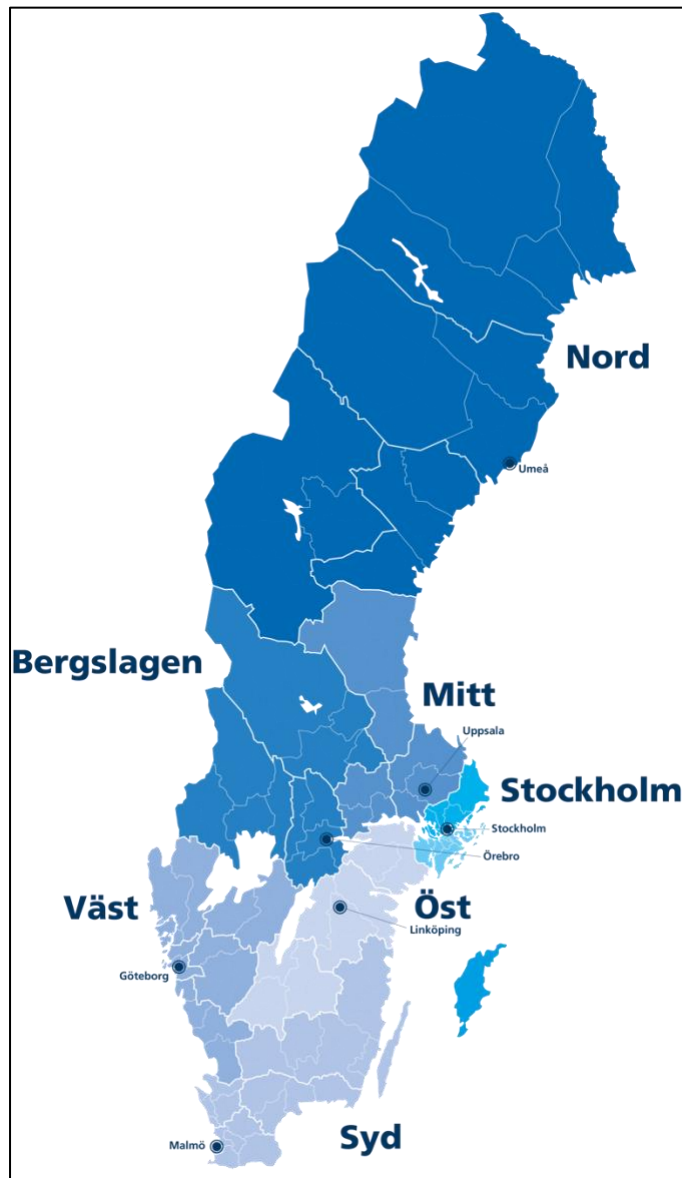
Collaboration within the mission against organised crime follows the Swedish Police's seven regions.

The main cities are:

- Malmö
- Gothenburg
- Norrköping
- Örebro
- Stockholm
- Uppsala
- Umeå

The collaboration regarding organised crime is focused on strategic individuals and vulnerable areas.

This work can also be targeted at other organised crime of a serious or comprehensive nature when inter-agency collaboration is deemed to improve crime fighting.<sup>5</sup>



**Figure 3.** The mission against organised crime follows the Swedish Policy Authority's regional breakdown into seven regions.

### 3. Prioritised risk environments and effects

A joint endeavour for the participating agencies in the method development mission is to push back and prevent fraud, rule violations and other crime that occurs in working life. The objective is for companies in the Swedish labour market to feel that they compete on equal terms. This objective encompasses several sub-targets linked to the participating authorities' operations. Some examples of this are ending incorrect disbursements and misuse of labour market policy programmes. This work also aims to prevent and forestall human trafficking

<sup>5</sup> Inter-agency status regarding organised crime 2019

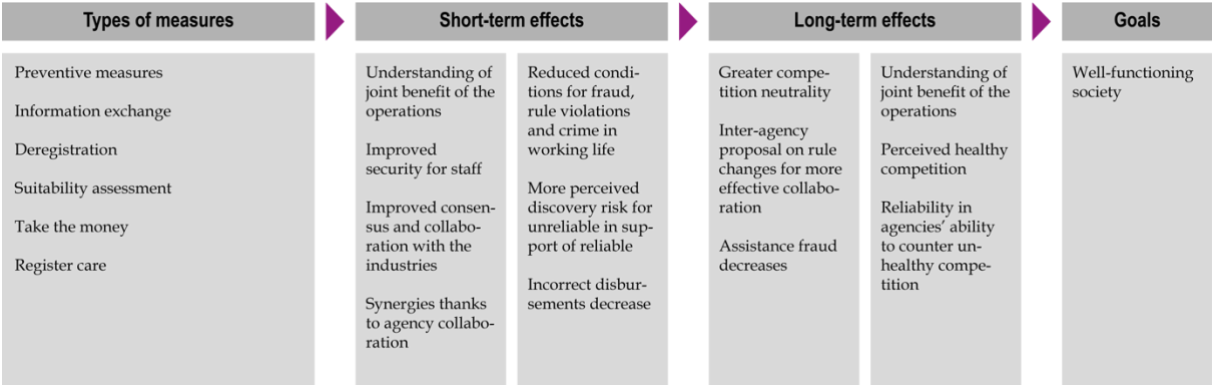
and human exploitation. These sub-targets contribute to the overall objective and can also be seen as indicators of whether unhealthy competition is decreasing.

A natural starting point is to set the sights on various target groups, industries or environments. It is there that the objective shall be fulfilled, and the agency collaboration shall set its sights on the environments that have the greatest risk of labour-related fraud and errors. In the report, such environments are called risk industries or risk environments.

There may be reason to also prioritise other geographically important risk environments and risk industries. Both the geography and seasonally related environments may need to be prioritised within certain of the RAC groups. All phenomena shall directly or indirectly concern the workforce and it shall lead to inspection, supervision and, in the cases where it is relevant, prosecution through collaboration.

This is the focus that shall apply from the status report through the inter-agency method support to the operational activities. The report is also a guideline for what shall be followed up and fed back from the operational activities.

In the long run, the inter-agency work shall lead to the results described in the figure below.



**Figure 4.** Effect chain over the agency cooperation.

It is also important to make a distinction between the concepts of working life crime and labour market crime. In this report, the inter-agency analysis group for the method development mission agreed to use the following definitions.

- Working life crime: the individual’s vulnerability is in focus.**
- Labour market crime: the companies’ or industry’s vulnerability is in focus.**

The priorities based on risk environments primarily apply an industry perspective Working life crime is one of the underlying factors that affects labour market crime, but not the only one.

The purpose is to combat working life crime, which leads to industry impact. The unhealthy competition that arises has an impact on the behaviour of the vast majority of business operators that fundamentally want to do the right thing. Labour market crime often entails working life crime.

Indications and findings in inspections are often based on errors that directly or indirectly concern the workforce. Focus in the inspections shall, however, be on the actors who are responsible for these errors occurring, i.e., the company.

Risk environments/industries are described in more detail in Chapters 8 and 9.



**Photo 2.** Inter-agency inspection of workplace in an industrial area.

#### 4. The pandemic's impact on the inter-agency efforts and changed risk situation

In spring 2020, Sweden was struck by a pandemic. The pandemic had consequences for the inter-agency efforts; several agencies chose early on to limit the number of visits in the field to reduce or counter the spread of infection. Due to the pandemic, resource-intensive duties were also added for several of the agencies involved during the period, which further slowed the work.

In light of this, relatively few inter-agency inspection visits were made within the scope of the method development mission and RACs during the period March to August and again decreased from October. In some cases, the inter-agency collaboration took place between some of the agencies involved, but not under the framework that is set up for inter-agency collaboration. The pandemic also entailed changed routines at certain authorities, which led to a reduced risk of discovery. The Swedish Migration Agency was forced, for example, to postpone many oral investigations at the beginning of the pandemic, which impeded the possibility of capturing and conveying signals within the RAC groups regarding companies where errors may have been currently relevant.

#### **4.1 The pandemic and its impact on the labour market**

To reduce the pandemic's negative financial impact on society, political decisions were made to provide various forms of financial support. Four of them entailed possibilities to receive payments or recoup payments already made. Respite for tax payments (as well as some repayments) has been possible, as well as support for short-term lay-offs, rent income and transitional support. One way to monitor the impact COVID-19 has is by following the extent to which various industries apply for these forms of support.

The Swedish Tax Agency has prepared indicators to monitor economic development. Companies continuously file information with the Tax Agency, which can be used to monitor the state of the economy. This involves, for example, preliminary tax returns and applications for respite, as well as employer and VAT returns.

##### **Temporary respite**

Up to 4 October, 76,000 applications have been received for respite from the payment of reported taxes, fees and value-added tax. Respite was granted in nearly 37,000 cases and covered more than SEK 40 billion, of which SEK 5 billion has ended. Since mid-May, the number of applications have been at an even, but low level of around 100-200 applications per day. In terms of numbers, it is primarily micro-enterprises<sup>6</sup> that applied for and received temporary respite; more than half of all companies that applied for respite are micro-enterprises. In terms of amount percentages, it is primarily small, medium-sized and large companies that applied. The vast majority of the companies are active in the hotel and restaurant industry, but transport/storage are also frequently occurring.

##### **Transitional support**

Companies that have lost turnover due to COVID-19 can receive transitional support. Originally, only the period March and April 2020 was covered, but this has been increased to apply of more periods.

Up to 1 September, around 23,200 applications had been received for transitional support, distributed over roughly as many companies. The total of the transitional support applied for amounts to more than SEK 3.9 billion. The size of the applications of course varies, but the vast majority of application amounts are less than SEK 100,000 (around 85 per cent). In terms of numbers, it is most companies of micro size that applied for transitional support (around 58 per cent), while it is the large companies that account for the largest percentage of the amount applied for (around 39 per cent).

It is primarily companies in hotels and restaurants, transport/storage and retailing that applied for support.

##### **Short-term work**

Large industries when it comes to applications for support for short-term work (STW) are hotel and restaurant, as well as transport. These industries are particularly affected by the pandemic and a high percentage of the companies in these industries have applied for support with the Swedish Agency for Economic and Regional Growth for short-term work. In transport, it is above all the taxi industry that has been affected by the pandemic.

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<sup>6</sup> Micro-enterprises have fewer than 10 employees; small companies have 10 to 49 employees, medium-sized companies 50-249 employees and large companies more than 250 employees.

In terms of volumes, retailing, hotel and restaurant businesses and manufacturing industry are the largest industries in the application for short-term work. Here, there are large companies that laid off a large percentage of their employees during the pandemic.

Up to the beginning of November, around 86,000 companies had applied for a total of around SEK 29 billion in support for short-term work. More than 575,000 employees were covered by the applications.

### **Employment subsidies**

Employment subsidies from the Public Employment Service aim to increase the possibility for people who for various reasons can be considered to have difficulty in finding employment, such as the long-term unemployed and recently arrived immigrants. At the same time, there is an impending risk that employers will not have the financial possibilities to keep employees due to the effects of the pandemic. In the event of cut-backs in staffing, there is a considerable risk that these people are affected first.

The Government has therefore made temporary reforms to create a possibility for employers with new start jobs, introduction jobs and extra positions to keep the staff hired with these forms of support. This means that for the jobs where the period with these forms of support is ending, there is a possibility to obtain continued support for another 12 months<sup>7</sup>.

### **Increased risk due to the pandemic**

At the time of the writing of this report (November), the spread of COVID-19 is growing in Sweden again and it is described as a second wave of the pandemic. A report by Swedbank published on 11 November 2020 shows an extensive decline from the end of October in the restaurant industry's turnover in Sweden's major cities<sup>8</sup>. The rest of the country is expected to follow this trend.

Restaurants and transport, which are two of the identified risk industries, are hard hit by the pandemic. The risk of a distortion of competition with negative effects on reported employment and productivity in these industries is increasing. Micro-enterprises are the kind of company that represents the large volume in the number of supportive measures, but in terms of percentages, it is the small, medium-sized and large companies that are using the support. The report from Swedbank indicates that the restaurant industry is entering a challenging new period. The inter-agency collaboration therefore needs to take into account this risk as well in the selection and inspection of the companies in 2021.

In 2021, some of the forms of support will be extended although with adjustments. In spite of this, the pandemic will entail major strains.

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<sup>7</sup> "The Government is strengthening the conditions to counter rising unemployment", <https://www.regeringen.se/artiklar/2020/03/regeringen-starker-forutsattningarna-att-mota-en-okande-arbetsloshet/#maxtidextratjanstananchor>, published 20 March 2020.

<sup>8</sup> Transaction turnover in restaurants, <https://internetbank.swedbank.se/ConditionsEarchive/download?bankid=1111&id=WEBDOC-PRODE69530703>, downloaded 13 November 2020.

## 5. Changes in risk industries

The work within the method development mission is based on prioritised risk environments or risk industries with a high degree of labour market crime. The industries are vulnerable due to fraud, rule violations and crime that has been high over time. One of the major problems in these industries is the existence of working life crime, which is the reason that the industries have been prioritised in this work.

The risk environments or risk industries that are prioritised normally do not change particularly quickly, but the approach to circumvent various regulatory frameworks can shift more quickly. Changed rules, new politically initiated measures and new legal application may entail rapid transitions where the new prerequisites are exploited in arrangements that were not the purpose of the change.

The pandemic has changed demand and thereby the requirements in the labour market. In terms of available data concerning temporary employment, transitional support and short-term work, it is clear that, on an industry level, it is the restaurant and transport (mainly taxi) industries that are hardest hit by the pandemic's impact. These industries were already affected by labour market crime and widespread working life crime before the pandemic.

In short-term work, the received reports of fraud mainly concern feigned lay-offs, i.e., that companies let the staff work more than they are supposed to. A scenario that is not uncommon is that the staff are compensated in another way, such as with unreported wages. A prerequisite for hiding this is that the company conceals revenues during the pandemic. Most reports of fraud with short-term work have been received in small and medium-sized companies in the service sector, such as restaurants and taxis.

Even if the Swedish Agency for Economic and Regional Growth has the disbursing agency is not a member of the inter-agency collaboration in the method development mission, there is an impact for labour market crime and working life crime.

In the status report for 2019, the attention of the readers is called to three examples of how actors use and attack disbursement systems and support from several different agencies<sup>9</sup>. There is reason to assume that the new political support measures have been integrated into these kinds of criminal arrangements. The subsidies affect working life crime and have a labour market crime impact. Examples of this are the feigned lay-offs, where companies let the staff work more than they are supposed to, more frequently linked to the labour that is most vulnerable to precisely working life crime.

## 6. Obstacles and opportunities for inter-agency collaboration

### 6.1 Potential in inter-agency collaboration is limited by secrecy problems

In the last status report, the secrecy problems were brought up in purely general terms and tied to various forms of crime in working life that can continue despite the authorities' awareness of the phenomena. In the 2020 operating year, no secrecy relief in the regulations

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<sup>9</sup> Status Report 2019 for the inter-agency work against fraud, rule violations and crime in working life, pages 17, 22 and 35.



was pronounced, whereby the problems that were pointed out in the last status report remain.

In February 2019, the Swedish Work Environment Authority started a monitoring research project. The final report was issued in July 2020 (reference number at the Swedish Work Environment Authority 2019/018353). The results build on group interviews with the regional RAC groups and indicate that the secrecy problems are a recurring and shared issue.

All RAC groups see a considerable benefit with the inter-agency collaboration, but there is potential that in the current situation is locked in due to the secrecy problems. The secrecy problems concern both technical solutions to protect information and the secrecy rules that regulate the inter-agency collaboration. Only a few of the agencies in the RAC groups have access to IT solutions to transfer information, such as encrypted email. The secrecy rules in themselves are perceived to hold back and limit the effects of the inter-agency collaboration.

## **6.2 Investigations that may influence inter-agency collaboration**

On 8 June 2020, the Commission on the Coordination of Government Disbursements from Welfare Systems submitted its report to the Government<sup>10</sup>. The Commission had the mission of considering if a function for system-wide risk analyses, selection and inspections should be introduced to prevent incorrect amounts from being paid out and to ensure that the disbursements are made to the right recipients. The Commission recommends that a new agency, the disbursement control agency, should be established on 1 July 2022. The agency should forestall, prevent and discover incorrect disbursements from the Government welfare systems. At the same time, the agency should be a complement to the welfare agencies' control work and the responsibility for case management and decisions shall remain with the respective agency.

The Minister for Employment decided in February 2020 to appoint an investigator to assist the Ministry of Employment by following up and analysing the work on inter-agency inspections against fraud, rule violations and crime in working life<sup>11</sup>. In spring 2020, the investigator appointed, Mikael Sjöberg, asked the eight participating agencies to compile the regulatory-related challenges that the agencies see with regard to secrecy and information transfer. If they existed, solution proposals should also be submitted. A needs inventory was done by the Ministry of Employment lawyers interviewing the RAC groups to find out as much as possible about the problems they perceive. The compilation was submitted to the Government on 8 May 2020.

Another investigation deemed to be able to influence the inter-agency collaboration is the Swedish National Audit Office's audit of the Government's and the authorities' work against labour exploitation. The audit will investigate if the Government and the responsible Government authorities work effectively to counteract labour exploitation<sup>12</sup>.

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<sup>10</sup> Control for greater trust – a new agency to forestall, prevent and discover incorrect disbursements from the welfare systems, [Control for greater trust – a new agency to forestall, prevent and discover incorrect disbursements from the welfare systems, SOU 2020:35](#), 2020.

<sup>11</sup> Further steps to stop working life crime, <https://www.regeringen.se/pressmeddelanden/2020/02/ytterligare-steg-for-att-stoppa-arbetslivskriminalitet/>, published 11 February 2020.

<sup>12</sup>The Government's and the authorities' work against labour exploitation, <https://www.riksrevisionen.se/nu-granskas/pagaende-granskningar/regeringens-och-myndigheternas-arbete-mot-arbetskraftsexploatering.html>, published 21 February 2020.

### **6.3 Government assignments that may influence the inter-agency collaboration**

On 25 June 2020, the Government issued two separate assignments to the 12 authorities that are included in the collaboration against serious and organised crime (Public Employment Service, Swedish Economic Crime Authority, Swedish Social Insurance Agency, Swedish Prison and Probation Service, Swedish Enforcement Authority, Swedish Coast Guard, Swedish Migration Agency, Swedish Police Authority, Swedish Tax Agency, Swedish Security Service, Swedish Customs and the Prosecution Authority). Both of the assignments have a bearing on working life crime even if it is currently unclear if the assignments will affect one another. Both of the assignments are to be reported back to the Government no later than 1 October 2021.

The first assignment means that the authorities, within the scope of the collaboration, shall establish a pilot project that aims to address incorrect civil registration linked to organised crime. The pilot project shall be conducted in such areas where the authorities deem that such crime is or can be presumed to be particularly prevalent (reference number with the Government Offices of Sweden is: Fi2020/02991/S3).

The second assignment means that the authorities, within the scope of the collaboration, shall establish a pilot project aimed at businesses with ties to organised crime. The pilot project shall be conducted in or in conjunction with one or more of the vulnerable areas that the Police Authority has identified. The authorities shall to the furthest extent possible use the experiences obtained within the scope of the mission for method development for inter-agency inspections to combat fraud, rule violations and crime in working life (reference number with the Government Offices of Sweden is: Ju2020/02483/PO).

### **6.4 Judicial review shows that shady actors can be excluded from public procurement**

In a procurement in 2020, Stockholmshem excluded company B from participating in the public procurement. The background of Stockholmshem excluding B from the procurement is the following:

1. One of B's representatives is convicted of a violation of the Aliens Act (2014)
2. A workplace inspection where B used workers who had no work permits (2018)
3. Charges were filed against B and two of B's representatives because individuals employed by B did not have a right to work in Sweden (2020)

Company B appealed the decision to exclude it from the procurement with reference to Chapter 13, Section 3, Paragraphs 1 and 3 of the Public Procurement Act (2016:1145), as the company did not consider the measures to be proportional. The Administrative Court dismissed the appeal, and the Administrative Court of Appeal subsequently denied a leave to appeal.

The legal case shows that contracting actors can exclude shady actors in procurements of prime contractors. This can be done through a control of the representatives' criminal history, work permits and other controls of public registers.

The ruling also shows that the inter-agency inspections can make an impact and be of use in public procurement where shady actors can be excluded.



## 7. Experiences of the collaboration in the method development mission

### 7.1 Resources

The previous status report described the participating agencies' resources for participating in the agency collaboration. At the beginning of 2019, it was reported that the agencies considered it a challenge to secure adequate resources for the assignment and ensure prioritisation at the respective agencies. The problems presented then largely remain.

Interviews with the regional RAC groups indicate that the eight agencies act differently in how they staff the RAC groups.

### 7.2 Feedback and follow-up of the RAC groups

Feedback and follow-up of the RAC groups' work mostly take place after the national inter-agency inspections.

There are difficulties in obtaining information from some authorities, new routines have not successfully been communicated and implemented in all authorities. All of the agencies also have different systems and routines for follow-up and feedback of their operations internally. This makes it difficult to achieve a cohesive feedback reporting from every agency.

### 7.3 Digital tools are missing in the operational collaboration work

There is a lack of digital tools, which has also been mentioned in the section on secrecy problems. The RAC groups have no shared digital tools to securely share information or to plan and follow up on the inter-agency inspections. Some agencies have access to encrypted e-mail, but there is some ambiguities related to the secrecy regulations. The operational collaboration therefore takes place through personal meetings or over the phone.

### 7.4 National inspections 2020

Three major coordinated national inspection efforts were carried out during 2020. They were targeted at beauty salons, construction sites, restaurants and transports. A planned effort in late spring had to be cancelled due to the pandemic.

### Inspections of several risk industries

At the beginning of the year, an inter-agency inspection targeted at several risk industries was conducted. During the effort, more than 150 businesses were inspected in construction, beauty, restaurants and car care. The results showed that there were work environment deficiencies at around seven out of ten companies inspected. Deficiencies that were discovered included work with hazardous machinery without safety protection, work at high elevations without fall protection, employees who were exposed to health-hazardous dust and work in freezers without alarms where employees risk being locked in. The police discovered individuals who do not have a right to work in Sweden, of whom many worked in car care, car washes and car workshops. The Swedish Tax Agency considered some 80 control fees for deficiencies in employee ledgers and cash registers in the effort.

### **Inspections of construction sites**

In the autumn, a targeted inter-agency inspection effort was conducted where more than 150 businesses around the country were inspected, of which around 100 were within the construction industry. Companies were also inspected in the cleaning, car care, restaurant and beauty care industries. The Swedish Work Environment Authority also found some 20 cases of suspected violations of the Posting of Workers Act concerning foreign workers in Sweden.

One problem that is recurring is the existence of foreign workers who live and work here illegally, as well as human exploitation. Many of those who live and work here illegally do so under a false identity, which makes it harder for employers to do the right thing. The police checked nearly 600 people and took into custody around 30 people who did not have the right to work in Sweden. The police found beds and hygiene items that indicated that people lived at the workplace. Five people were deemed to be potential crime victims of human trafficking.

The Swedish Tax Agency considered around 100 control fees for deficiencies in employee ledgers, among other things.

The effort also led to several investigations with other agencies being started on the grounds of suspected assistance crime.



**Photo 3.** Inter-agency inspection of a construction site.

## Inspections of transports

In late autumn, an inter-agency inspection effort targeted at the transport industry was carried out. As the effort was conducted when the status report was under completion, the results are not reported in the report, but rather in a separate order.



**Photo 4.** Inter-agency inspection of vehicles on the road.

## Inter-agency follow-up

The results from the inter-agency inspections from January to October 2020 are presented in the table below.

**Table 1.** Results from inter-agency inspections to the end of October 2020.

Type of inspection	Result
No. of companies inspected:	Approx. 1000
Control & sanction fees under consideration:	Nearly SEK 7,000,000
Immediate prohibition due to shortcomings in the work environment:	More than 100 immediate prohibitions
Tips turned over to other agencies:	Around 200 tips

Due to the coronavirus pandemic, the number of inspections was cut by more than half compared with the previous operating year. In spite of this, the control and sanction fees under consideration amounted to more than half of the previous year's results, which was more than SEK 10 million. The number of tips turned over to other agencies nearly doubled compared with the previous operating year. Our conclusion is that this indicates that the

collaboration worked well despite the coronavirus pandemic and has been developed since the last status report.

### **7.5 Communication for a sound working life**

To reach out with messages and information regarding the Government assignment in an effective way, the agencies implemented planned and coordinated communication. The communication is based on a joint strategy that aims to create greater awareness of the agencies' inspections and to influence the behaviour of employers, business operators, employees and the public. The communication can thereby contribute to reducing crime in working life.

Based on this strategy, the agencies have communicated the results of the inspections they jointly conducted throughout the country in the construction, restaurant, beauty and transport industry. Target groups for external communication were mainly employers and business operators, trade associations, journalists and politicians. The aim has been to

- provide knowledge about crime in working life and its consequences
- contribute to deterring from deliberately violating the rules by creating awareness that the agencies collaborate in inspections and that the risk of discovery and having some form of sanction increases
- strengthen trust in the agencies' ability to maintain a safe and secure working life
- strengthen the employers' desire to do the right thing

Communication took place through press releases and interviews in the media and by distribution through social media. In January 2020, the agencies held a joint press conference about their work and results in 2019, which received extensive coverage in the media.

Every communication effort generated around 80 articles in traditional media on average. The reach (number of readers) varied between around 6.5 and 8 million readers. In total, the agencies assess that the communication contributed to the issue of crime in working life or working life crime, which is a term more people are now using, receiving greater attention in the social debate.

To reach the employers who want to do the right thing, unknowingly make mistakes or violate rules to handle the competition, the agencies also communicate for a preventive purpose. Among other things, they have begun preparing joint films addressed to these target groups that show the consequences of breaking rules on employees, other companies and society in general.

A well-functioning internal communication is crucial in order for the collaboration in the inter-agency inspections to work within and between the agencies. The agencies have prepared joint information materials and communicated about the mission internally to varying degrees. Internal communication is an area that can be further developed to increase understanding and efficiency in the work.

Information about the assignment and what the agencies have done is gathered on an external website at av.se to which the other agencies' websites also link:

[www.av.se/myndighetsgemensammakontroller](http://www.av.se/myndighetsgemensammakontroller).

## 8. Risk environments

### 8.1 Human exploitation and human trafficking

The people subjected to human exploitation in working life are most often those who are already victimised or vulnerable in other ways. The police define human exploitation as follows: “Anyone, who exploits a person in forced labour, labour under clearly unreasonable conditions or begging, is to be convicted of human exploitation. The sentence is prison for a maximum of four years. If the crime concerns an activity that is conducted on a large scale, has resulted in significant gains or entailed particularly ruthless exploitation, the perpetrator is to be convicted of gross human exploitation. The sentence is prison for a minimum of two and a maximum of ten years.”<sup>13</sup>

Victims of human exploitation in working life may, for example, be individuals whose presence in Sweden is illegal, who do not speak the language, have a very difficult financial situation and a heavy burden of support in their home country. Some may even be victims of human trafficking, which is an organised transport of people with the aim of exploiting them for various purposes. It is common that these crime victims have limited knowledge of their rights in the labour market. This applies both to those who have work permits and those working illegally in the country. These crime victims’ vulnerability sets high demands on the investigating authorities. Very few cases have led to charges in Sweden.

Charges for exploitation in other forms of work (not begging) have been filed in four cases from 2004 to 2020. Three charges were dismissed. The courts have often interpreted the term forced labour based on criteria regarding a state of coercion, which does not agree with the international definition of forced labour<sup>14</sup>. The conviction that does exist regarding human trafficking for forced labour did not motivate why the exploitation constituted forced labour. There is thereby no usable Swedish application of law in this area. Since the 2018 revision of the crime of human trafficking, forced labour shall be interpreted in accordance with the international definition with its three prerequisites: work, threats of punishment, and it being involuntary.

The crime of human exploitation was introduced in 2018 and two charges have been filed for this crime. Both concerned exploitation within the restaurant industry. In the first case (2019), the defendant was sentenced to eight months in prison for human exploitation in what is called “work under clearly unreasonable conditions”. Here too, forced labour was not interpreted based on the international definition as a requirement of coercion was set. The prerequisite for human exploitation for forced labour was established, however, so in a correct application, the defendant could have been convicted of human exploitation in forced labour. In the other case (2020), the charge only covered what is called “work under clearly unreasonable conditions”. The prerequisites for the crime were established, but the court then set a requirement on a prerequisite that is in the crime of human trafficking: an aim already when the injured party was taken to Sweden to exploit the person. Without support from the preparatory work for the legislation, a prerequisite was thereby added, and the charge was dismissed<sup>15</sup>.

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<sup>13</sup> <https://polisen.se/lagar-och-regler/lagar-och-fakta-om-brott/manniskohandel/>

<sup>14</sup> Märta Johansson, Human trafficking and human exploitation in the Swedish labour market, 2020.

<sup>15</sup> Märta Johansson, Human trafficking and human exploitation in the Swedish labour market, 2020.



From 2013 to 2019, 209 police reports of human trafficking for forced labour were registered. No charge was filed for this crime during this period, except in cases concerning begging<sup>16</sup>.

The knowledge of human trafficking and human exploitation has gradually increased in the RAC groups through both region coordinators and the Swedish Migration Agency's coordinators against human trafficking. They have contributed to greater attention regarding the phenomenon, but there is still a great need for educational efforts regarding this kind of crime. The regional coordinators have their employment at the social services, but are partially financed by the Swedish Gender Equality Agency<sup>17</sup>.

## **8.2 Implemented educational efforts and continued need for training regarding human exploitation and human trafficking**

An important part of the work against working life crime and labour market crime is for affected agencies to identify victims of human trafficking and human exploitation in accordance with the international governing documents that Sweden has acceded to<sup>18</sup>. There, it is stated that it is incumbent on the affected parties to actively identify potential victims of human trafficking, to ensure that they have their rights met and to contribute to the international cooperation.

Human trafficking does not expose itself and it is common for the victims to not tell about their victimisation of their own accord. This is an important piece of knowledge to bear in mind in the practical and operational work. As the inspections are organised, it may be particularly difficult to discover human trafficking or human exploitation at the same time. The authorities think about and focus on the respective main area and then it may be difficult to discover any victims of human trafficking or human exploitation. To some extent, it is a matter of establishing trust with the people suspected of being exploited. To be able to ask the suspected crime victims the right questions in as early a phase as possible, there must be knowledge about how these crimes occur and are expressed.

Those who participate in inspections should therefore be equipped with the knowledge necessary to be able to identify potential crime and crime victims. A few questions of a simple nature, such as what was promised before they began their journey to Sweden, may be absolutely crucial to the continued work. The Swedish Tax Agency does not have the right to ask these questions, but the police do, which is why their presence is important.

In addition to this, each authority needs guidelines and procedures for how to act in the event of a suspicion of human exploitation. Revealing this crime at one single inspection is less likely; it is rather a longer process where it is a matter of searching for tell-tale signs and traces. One can and should tip the police of these indications in order for the police to get enough information to be able to permit surveillance efforts.

Through training and awareness of the phenomenon of human trafficking or human exploitation in working life, a foundation is laid to give individual agency case workers and inter-agency inspections a greater chance and expertise to recognise and identify signs of human trafficking and human exploitation. The Swedish Work Environment Authority has prepared a course in this area together with the Swedish Gender Equality Agency.

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<sup>16</sup> Märta Johansson, Human trafficking and human exploitation in the Swedish labour market, 2020.

<sup>17</sup> <https://www.nmtsverige.se/om-oss/regionkoordinatorer>

<sup>18</sup> Primarily the Council of Europe Convention on Action against Trafficking in Human Beings and Directive 2011/23/EU of the European Parliament and of the Council on preventing and combating trafficking in human beings and protecting its victims.

### **8.3 Greater need for collaboration to stop human exploitation and human trafficking**

In training sessions with some of the collaborating agencies, it has come forth that it happens at inspections that case workers and inspectors make observations that are perceived as indications of human exploitation. However, case workers and inspectors often lack knowledge about how these observations and suspicions should be handled and forwarded on. In cooperation with the Swedish Gender Equality Agency, the Swedish Work Environment Authority has therefore prepared a training film directed at the work environment inspectors. The goal of the training is to increase the possibilities for inspectors to identify individuals who may be suspected of being victimised and sharing tips and information with the police or other affected agencies.

The collaboration is crucial to combat human trafficking and human exploitation in working life. In addition to collaboration, social help and support work should be organised in a structured way and with a broader approach. The spread of this problem area has grown and is at risk of growing further unless society rallies its forces.

At present, only the Police Authority, the Swedish Migration Agency and the Swedish Gender Equality Agency have formal assignments from the Government to work against human trafficking and human exploitation in working life. To improve collaboration and call further attention to the crime victim perspective, every affected authority needs to work with these problems. As presented earlier in the report, current secrecy legislation prevents relevant information from being turned over to the agency that needs it for its investigation.

#### **Example from the inter-agency inspections:**

A man with citizenship from a country outside the EU applied for asylum in Sweden. The man was able to establish his identity and was therefore granted a right to work during the asylum process (AT-UND). After the AT-UND permit was granted, the Swedish Migration Agency received information from the employer that the man had worked there for the past year, with another identity, but that he now wanted to be allowed to work in his own name.

During investigative interviews with the asylum seeking man, it came forth that he had used another person's passport to be able to work in Sweden before the AT-UND permit was granted. The salary was deposited in the passport holder's bank account and the man only received a fraction of the money even though he did all of the work. The work began a full year before the man applied for asylum in Sweden.

The example above illustrates the complexity in these problems. The man lived and worked in Sweden illegally during a relatively long period. He worked hard and was paid very little since the passport holder had said that his stay would be legalised in good time. The working conditions as such were not unacceptable, however, and there is nothing that indicates that the employer was aware of the man's situation. In a workplace inspection, it would probably be very difficult for the agencies to identify any improprieties.

At the same time that this person was working, the person who lent out his information obtained a credit rating that enabled fraud and a platform for disbursements from various authorities.

The Swedish Work Environment Authority's inspectors noted that it happens in the cleaning, green and construction industries among others that foreign workers say that they

bought a work permit. The picture is that foreign citizens are hired even though they sometimes come here, for example, on a student visa or other permit that grants the right to live in Sweden, but not to work. These individuals then work in order to later on meet the requirements for a residence permit, work permit and the right to bring the rest of their family here without being in the asylum process. Based on their position of dependence, it happens that employees are exploited and sometimes frightened into silence in various ways for several years.



**Photo 5.** Kitchen and dining area photographed at an inter-agency inspection.

#### **8.4 Assistance crime in labour-intensive industries**

The inter-agency assessment is that the problems with assistance crime are greater in labour-intensive industries. The most common problems are that people work and receive compensation from, for example, the Swedish Social Insurance Agency (Försäkringskassan)



or unemployment benefits society, at the same time. There are also problems with fake employer and income information that form the basis of the amount of the compensation that Försäkringskassan pays out. These problems are deemed to be the greatest within the benefits of sickness allowance, sick pay, activity grants, parental benefits and temporary parental benefits. Försäkringskassan has also highlighted assistance crime that is linked to false identities in labour-intensive sectors.

In some labour-intensive industries, but also in some of the risk industries that the report presents in the upcoming sections, the Public Employment Service's employment subsidies are exploited to a large degree. There is accordingly an increased risk that cheating and fraud occurs with assistance and support in the risk industries highlighted by the report.

Various employment subsidies can be misused through, for example, so-called fake employment where the work is not at all done or done by somebody else<sup>19</sup>.

The agencies of the welfare system are closely interconnected. A crime against one agency often has ripple effects in other agencies. Depending on the circumstances, different parts of the welfare system are exploited. Income from work and disbursements from the welfare system then forms the basis of disbursements from the Swedish Pensions Agency. To prevent and combat assistance crime, inter-agency collaboration based on a system view is needed.

## 9. Focus areas and risk environments for 2021

### 9.1 Construction industry

The Swedish Tax Agency inspects the construction industry through audits of companies that use false invoices to cover costs for unreported labour. The selection is mostly made from money laundering information that indicates cash, or unreported wages that are concealed in another way. By monitoring money and fronts that wander around among company boards in invoicing companies, the Swedish Tax Agency discovers groups of companies that systematically exploit unreported labour. Employer's contributions are charged to companies and unreported wages are charged to employees and representatives insofar as they have been identified.

Companies that issue false invoices can be used as issuers of false statements of earnings and tax withholdings towards the end of their lifetime. The Swedish Tax Agency makes certain selections to capture this. False statements of earnings and tax withholdings are used for crime against the wage guarantee and to obtain incorrect tax credits. The labour-intensive construction industry is hard-pressed by false statements of earnings and tax withholdings.

With support from the legislation on employee ledgers, the Swedish Tax Agency makes unannounced inspections at construction sites. In 2019 and 2020, the inspections shifted from devoting the most time to unannounced visits to doing in-depth investigations in the construction sector. The ongoing pandemic and organisational changes in the agency have also had some impact on the number of inspections. During the period January to August 2020, 659 construction sites were inspected, where 74 of the inspections resulted in control

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<sup>19</sup> See Status Report 2019 page 22 ff.

fees (11 per cent). At these construction sites, 1,139 contractors were inspected, of which 180 were charged a control fee (16 per cent).

In an effect study, the Swedish Tax Agency has established that the agency cannot see any measurable effect on an industry level of the incorporation of employee ledgers in the construction industry. However, the inspections have an effect on the individual construction company that is inspected, which is expressed in the salary amount increasing in connection with the inspection and during the subsequent months. However, there is no measurable long-term effect<sup>20</sup>.

According to calculations based on the Swedish Tax Agency's audits, the unreported employment income in the construction industry amounts to SEK 17.6 billion<sup>21</sup>.

In inspections of construction sites, the Swedish Work Environment Authority often had many parts to inspect, but looks mainly at direct fall risks, scaffolding and posting of workers abroad. There are often many shortcomings that generally require more time than is available at the inter-agency inspections. It is difficult for the Swedish Work Environment Authority to itself find construction companies and construction sites where there is working life crime, mainly at smaller construction sites where they do not need to report to the authority.

In one region, the Swedish Work Environment Authority's inspectors feel that more people are saying that the sites are under private direction. There are no companies, company cars or other indications that tie the workers to a company. It may be completely obvious unreported labour, but as there is no registered company, the police and Swedish Tax Agency have difficulty making workplace inspections. The Swedish Work Environment Authority also has difficulty investigating employee and employer relationships.

There is a clear connection between a poor work environment and working life crime, as well as labour market crime in the construction industry. This may involve the employees' work violating the Working Hours Act, employees not being offered safety equipment, employees having to use machinery that is not intended for the operations or products that are harmful to health. The consequences can be very serious for employees who work under such conditions.

The construction industry is one of the industries that are specially inspected by the Swedish Migration Agency in connection with the application for a work permit. The aim is to check if the employer has a financially functioning business and can pay out wages to the employee.

Long-term residents in another EU state are exempt from the requirement of a working permit and entry visa, which means that long-term residents can travel into Sweden and work for three months without a residence permit or work permit. A third-country citizen who has a status as a long-term resident of another EU state shall be granted a residence permit on condition that the person is employed by an employer in Sweden and that the operations or activity done is actual and real and that it is not of such a minor scope that it is viewed as purely marginal or of a subordinate significance.

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<sup>20</sup> Swedish Tax Agency Report 11 December 2019 "How is the restaurant and construction industry affected by employee ledgers?"

<sup>21</sup> Swedish Tax Agency Report 6 February 2020 "Unreported employment income: estimates based on Swedish Tax Agency audits", page 21.

The exemption from the requirement of a work permit that exists for third-country citizens who are employed by foreign EU companies with temporary contracts in Sweden is probably frequently misused as the third-country citizens who have to-date been found working for a foreign company have not had any knowledge of the company, who the manager is and have not be residents of the country in question. For somebody who does not conduct an inspection of these individuals, it appears as if they are covered by the exemption. In passport documents, it is often apparent that the person travelled directly from the third country to Sweden.

Since no requirements are set on minimum wages or that one must be able to support oneself on the wage, the Swedish Migration Agency has seen that many employees and shady employers misuse the permit in various ways, among other things within the construction industry, but also in other risk environments. In these matters, the Swedish Migration Agency occasionally notes indications that point to a false employment, purchased employment agreement, false wage specifications, cash payments, unreported work, workplaces with poor working conditions and shady employers who present false accounting documents, etc. In connection with long-term residents applying for a residence permit extension after five years, the Swedish Migration Agency has also seen that many long-term residents have not had any filed income in the first years in Sweden, which indicates that unreported work or fake employments are considerably widespread in this group. At present, the Swedish Migration Agency mainly reports suspicions of crime to the police and potentially the Swedish Tax Agency when there are indications of human trafficking in the form of exploitation in the labour market.

It is only when the police have legal grounds, such as a reason for an interior special control of aliens or suspicion of crime, that there is a power to detain a person to be able to identify employees. In order for an inter-agency inspection of construction sites to be effective, extensive resources are often required, mainly from the Police Authority. The greatest risk from a police perspective is that the workforce is not enough to carry out the inspection without losing people who are working without a permit and that after a concluded effort there is no allocated resource to take care of the investigation work that begins there.

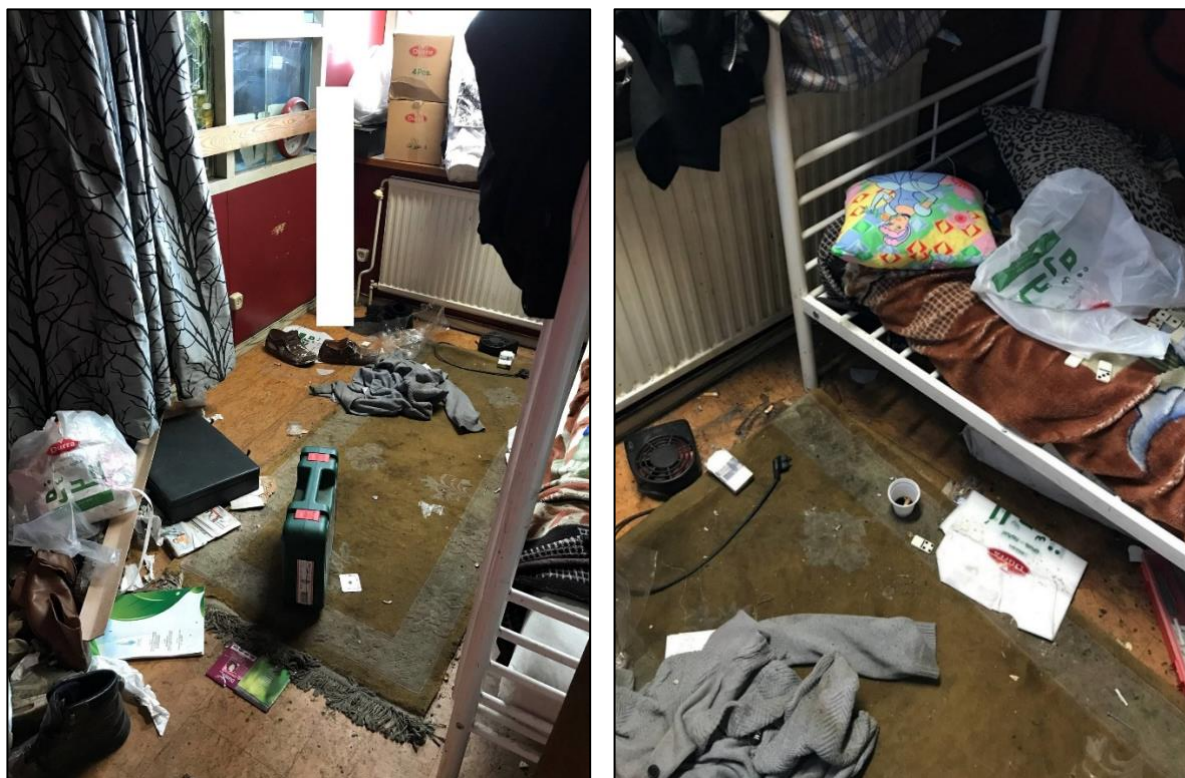
The post-inspection work of a large inspection effort against construction sites is very resource-intensive. It is important that the authorities can maintain a high pace in the work through the entire chain of justice, without risking the rule of law in the exercise of authority. This requires both expertise and resources allocated for this kind of case management.

### **Two examples from the inter-agency inspections:**

1. During national inspection efforts in weeks 38-39, individuals and employees were discovered who lived or possibly lived at the work sites. Among other things, sleeping places, beds and hygiene items were found at several workplaces and building sites. In one of the regions, the Rescue Service set a ban on the use of two camps that were used as accommodation. At the majority of workplaces in another region, employers said that people at the workplace are not working, but are trainees or testing the work. There were also examples of people who ran away from the workplaces to avoid inspection.
2. A major company in the construction industry receives information that a subcontractor in turn intended to engage another company for the demolition work and the like. The larger company first contacted the Swedish Migration Agency and it turned out that a large number of the employees in the demolition company had no work permit.

The Police Authority was contacted and during the investigation it came forth that it could be proven that the demolition company had had 21 employees who had no work permit. In addition to this, it came forth that all of the "LMA" cards from the Swedish Migration Agency were forgeries. LMA is an abbreviation of the Swedish for the Reception of Asylum Seekers Act. The LMA card is not an identity card, but a certificate that somebody is an asylum seeker and that he or she may be in Sweden during the time that the asylum investigation is under way.

The judgment in Södertörn District Court pertained to violations of the Aliens Act and has gained legal force. The judgment meant that the employer in the demolition company was given a suspended sentence and that the company was sentenced to pay a special fee of more than SEK 1.5 million.



**Photos 6 and 7.** Sleeping places with a bunk-bed photographed at an inter-agency inspection.

### **Planning for the 2021 operating year**

The existence of working life crime in the construction industry is widespread despite many years of inter-agency collaboration. In the wake of the coronavirus pandemic, there are many indications that the problem in the industry has increased given that the inspections essentially ended during the spring. The inspections of the industry must be resumed and continue.

The inter-agency forces should be directed at companies that hire foreign companies and foreign workers. The extensive existence of foreign companies in the construction industry in

Sweden is a likely cause of the perceived unhealthy competition in the company survey that the Swedish Tax Agency conducted. One reason for this is that they often go under the radar of the agencies' inspections.

The authorities also need to start up a broader collaboration internationally with regard to construction companies and workers who move between the countries. There are good examples of cooperation between Finland and Estonia where information on companies can be exchanged. There is also a need for increased collaboration between authorities and the labour market negotiation parties to make use of the knowledge that exists among the parties.

## **9.2 Restaurant industry**

The restaurant industry is a vulnerable industry and has been for a long time. The restaurant industry has therefore been a focus industry for most of the agencies for many years. For example, there is an absolute requirement that there must be a serving licence for the sale of alcohol. Within the scope of a requirement on business operators who need a serving licence to sell alcohol, there is a suitability assessment. This assessment takes place both before the company is granted a serving licence, and continuously through inspections and supervision. Serving licences are granted by the municipality concerned. The Police Authority and municipality then have a supervisory responsibility regulated in the Alcohol Act to continuously check the suitability to continue to hold a serving licence.

In light of the conditions in the industry, a well-functioning collaboration has developed regarding inspections in the industry in general, regardless of holding a serving licence or not. The combination of a large need for labour and the industry being characterised by numerous transactions through payments in various forms invites a number of inspection problems. Possibilities for inspections have improved among other things through the introduction of requirements on certified cash registers and employee ledgers.

The Swedish Work Environment Authority often finds deficiencies in inter-agency inspections in the restaurant industry regarding insufficient protection for machinery and other dangerous equipment. In one region, it is said that there are few restaurants that have collective agreements and there is deficient knowledge of the Work Environment Act and regulations. In implemented inspections, it has turned out that employees often work long hours and more than is permitted by the Working Hours Act. Language difficulties are common at the inspections, making it difficult for the authorities to provide information and talk about the work environment deficiencies and other faults found in the inspection. Based on the inspections made in the industry, the Working Hours Act needs an expanded supervision in the restaurant industry.

Based on the Swedish Tax Agency's analysis of unreported employment income as a share of reported income, the unreported income amounts to 22 per cent in the restaurant industry, which is a decrease compared with previous estimates. The unreported wages amount to SEK 5 billion. There is evidence that the employee ledgers have led to an increase in the number of employees on an industry level and the employee ledger inspections have had a positive effect on the wage amounts at the companies inspected<sup>22</sup>.

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<sup>22</sup> Swedish Tax Agency Report 6 February 2020 "Unreported employment income: estimates based on Swedish Tax Agency audits", pages 26, 37.

## Planning for the 2021 operating year

The restaurant industry has been hit hard by COVID-19. Since financial crises increase the risk of financial irregularities, it is important that the industry continues to receive support by the inspections being directed at the companies where the risk of fraud is deemed to be the greatest, as well as based on the indications that have come forth in inspections of the short-term support. This then applies to poor compliance with the Working Hours Act, among other things.

In 2021, a more developed collaboration also needs to take place with the municipalities based on their work with serving licences and the development of routines with the disbursing authorities that are part of the RAC collaboration to reduce the supply of improperly subsidised labour.

### 9.3 Cleaning industry

More than 50,000 employees work in the cleaning and “facility management” industry. The cleaning industry is exposed to extensive price pressure frequently linked to unhealthy competition. The industry is female dominated with 75 per cent of the employees being women. According to a report from Almega, it has been established that more than half (54 per cent) of all employees in the cleaning industry are foreign born<sup>23</sup>.

There are several challenges linked to the inter-agency inspections in the cleaning industry. It is difficult to locate where the cleaning work is done and it is difficult to assess which companies are worth inspecting. It is often difficult to get into the workplaces since the work often takes place in locked premises during evenings and nights when the ordinary operations are closed. Moreover, the cleaning that takes place in private homes is difficult to inspect as the Swedish Work Environment Authority and several other authorities normally do not conduct inspections in homes.

Another challenge in the inter-agency inspections is that cleaning companies are often registered at residential addresses and have no offices. Cleaning companies that have offices, however, are often unmanned after 7 a.m. In among other things removal cleaning, employees are most often left alone the entire workday in the area they are cleaning.

The cleaning companies that conduct a completely unreported business probably do not use employee lists, making these companies hard to find. The Swedish Tax Agency has no powers of its own to conduct inspections in real time, which means that they are dependent on receiving tips and information from other agencies. It is at present difficult to counter working life crime in the cleaning industry through inspections, either individual or inter-agency inspections.

Within the RAC work, case workers and inspectors receive indications that a company is systematically using individuals who can be suspected of being victims of labour exploitation. Identifying and prosecuting those who conduct human trafficking and human exploitation is very difficult in the cleaning industry. In inspections, it also happens that employees are most often not willing to talk with the agency officials, especially if there are other people and perhaps employers present.

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<sup>23</sup> Serviceföretagen Almega: Industry Report 2018 page 4.

Based on its own risk assessments, the Swedish Tax Agency has started investigations against a number of cleaning companies. The investigations have shown that there are problems that also concern the other collaborating agencies within the RAC collaboration. However, this information may not be turned over to the authorities concerned due to current secrecy legislation.

On the grounds of the above problems, in 2020, only a few inter-agency inspections of the cleaning industry were conducted.

### **Planning for the 2021 operating year**

Despite the challenges that exist in inspecting cleaning companies, the industry also needs to continue to be in focus. In 2021, some of the inspections of cleaning companies will be focused on cleaning in public settings, such as shopping centres and other meeting places where cleaning is done by private actors.

### **9.4 Car workshops and car service**

Besides actual workshop work, car workshops also refer to car washes, tyre service, tyre rotation, reconditioning and similar car service. Car service is among the industries where the Swedish Tax Agency's investigations have indicated significant problems with unreported work, among other things. Unreported income as a share of reported income amounts to 11 per cent, which is equivalent to SEK 3 billion<sup>24</sup>.

There is work within car service that does not require extensive education, such as washing, tyre rotation, reconditioning and the like. In contrast to more qualified work that is done by for example service technicians, mechanics, platers or sprayers, this work can be done by people with limited or no training. Car workshops are also among the industries where the Swedish Migration Agency sets higher requirements on work permits. There are, accordingly, extensive needs for inter-agency collaboration for the inspection of car workshops. The nature of the work and the fact that it is done at a defined physical location make inter-agency inspections an effective method to address the problems.

The Swedish Work Environment Authority often finds work environment deficiencies in inspections of car workshops and other forms of car service. There is often a deficient knowledge of work environment rules linked, for example, to the inspection of vehicle lifts and pressure vessels. It is important to work against and increase awareness of the dangerous risks the employees are exposed to. Distinguishing factors for workshops with many deficiencies are that they are often small, repeatedly change owners and have such low prices for their services that it should be obvious that the operations are not legal.

A new and growing phenomenon is that the individuals who work in car workshops at inspections say that they work privately and do not conduct any business and that the others at the workplace say that they are there in their free time and are working on their own cars. These cases are difficult for the authorities to disprove solely through inspections on site, but rather require in-depth investigation by the Swedish Tax Agency.

In an inspection of, for example, a car workshop where it is said that they are conducting private activities without having any employees, and this cannot be refuted, the border

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<sup>24</sup> Swedish Tax Agency Report 6 February 2020 "Unreported employment income: estimates based on Swedish Tax Agency audits", page 37.

police or Swedish Work Environment Authority cannot conduct inspections of individuals or the work environment. At the same time, inspections have shown that it also happens that people who claim private activities at these car workshops have compensation from other agencies or participate in different labour market policy measures. These are circumstances that nonetheless indicate that it may be a matter of an employer and employee relationship.

Also in this industry, there are language difficulties in inspections as there are often foreign employees, often without the correct permit for living and working in Sweden or that the work is unreported. The number of employees is perceived to be growing and the Swedish Work Environment Authority sees more indications of accommodations in premises where various forms of car service are done.

Another change that is noted is that mobile tyre stations are popping up around the time to change tyres where many rules are not followed with regard to, for example, ergonomics, working hours and staff areas. A consequence of the unhealthy competition and the working life crime is that companies that change tyres according to the regulations are at risk of being out competed.

### **Planning for the 2021 operating year**

The ambition for the upcoming year is to increase the inter-agency inspections. This is especially because car workshops have proven in inspections to be particularly vulnerable to working life crime. Targeted efforts are important, for example, during the tyre changing periods.

### **9.5 Beauty industry**

In the industry categorisation that is used in Sweden, haircare, beauty care, body care and other consumer services are combined into a common group. The employee ledger requirement now applies jointly to all of these subsectors. They have been included in previous reports from the Swedish Tax Agency on sectors where there are significant problems with unreported work. A large share of unreported income is characteristic for sectors with a relatively large share of cash handling<sup>25</sup>.

It is difficult to estimate the full scope of the unreported work in the various businesses categorised in this sector. This is because it is harder to discover unreported income in industries where consumption takes place in close connection to production. Based on the checks that the Swedish Tax Agency has done, the agency estimates that the share of unreported wages as a share of reported wages in haircare and beauty salons amounts to 30 per cent, equivalent to SEK 1 billion<sup>26</sup>.

Haircare and beauty care, as well as body care are also among the sectors for which the Swedish Migration Agency has set up higher requirements for work permits.

Earlier experience in the inter-agency inspections indicates that employees are exploited at beauty salons, such as nail salons, pedicurists, massage institutes and the like. The industry is unregulated and anyone can start up a beauty company without any requirements on

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<sup>25</sup> See Swedish Tax Agency (2006) and Hjalager, Anne-Mette (2009), for analyses of the sector in Sweden and Denmark, as well as Morse S. et al. (2009) for a qualitative discussion of tax evasion and cash handling.

<sup>26</sup> Swedish Tax Agency Report 6 February 2020 "Unreported employment income: estimates based on Swedish Tax Agency audits", pages 24, 37.



permits or training. The companies usually employ between 2-8 people and the work is done manually.

It is common that the staff consist of women asylum seekers, individuals whose presence in Sweden is illegal or employees who received employment with the help of the Public Employment Service's new start jobs or other support. People with residence permits who are long-term residence in other EU countries are also a commonly occurring group in the beauty industry. Since this group has extensive rights to move around within the EU, lower requirements are set on the duty of support and few oral investigations are done on the part of the Swedish Migration Agency. It is common that foreign workers work very long days for low wages.

So-called "test jobs" and trainee positions that mean that the individuals are forced to work for long periods without pay are also common in the industry. The wages that this kind of company reports are minimal. The majority of the employees have North African and/or Southeast Asian ties, which indicates a targeted recruitment of the workers and there are often ties to the company management through a shared heritage. This is a new form of suspected labour exploitation that requires expanded collaboration between several agencies.

The beauty industry has been a prioritised area for the entire period (2018-2020) that the mission to develop suitable and effective methods for inter-agency inspections to combat fraud, rule violations and crime in working life has been under way.

In inspections of the work environment within beauty care, there are many workplaces that lack process ventilation and general ventilation. The knowledge of requirements on training and medical exams in work with certain strong chemical preparations, such as lash extension, is deficient and personnel often lack aptitude reports. Nail therapists are often sole proprietors who do work in their own home. Requirements on medical exams also apply to this professional category, but it may be harder to inspect that they are complied with when the work is done in the home.

The Swedish Work Environment Authority perceives that even if deficiencies are corrected according to the requirements the authority sets, there is rarely an interest in creating a good working environment in the long term. In one region, the Swedish Work Environment Authority's inspectors feel that companies have learned what we inspect and try to adapt solely for a possible inspection.

Within the scope of the RAC collaboration, the authorities have noted indications of human trafficking and human exploitation, as well as procuring. The inspections have also highlighted several cases with staff without Swedish work permits.

### **Example from the inter-agency inspections:**

In an investigation of a nail salon, several violations came forth that concerned several authorities. The representative for the salon has unreported income and disposed over several of the employee's bank accounts. The representative received repayments to his/her bank account of already paid net wages that the company paid to employees. For several of these employees' wages, the company had received employment assistance from the Public Employment Service. The investigation also yielded a suspicion that at least some of these employees were not even in Sweden.

## **Planning for the 2021 operating year**

The industry's vulnerability linked to working life crime and the impact this has on both the victims and the competition situation means that the inter-agency work must continue to be active towards companies in this industry at least at the same level as in earlier years.

### **9.6 Transport industry**

The development in freight transport seems to be headed in the right direction, where the Swedish Transport Agency's measurements indicate increased regulatory compliance<sup>27</sup>. This does not mean that the industry is free from working life crime. The Swedish Confederation of Transport Companies believes that there are a lot of indications that there are still significant rule violations that lead to unhealthy competition<sup>28</sup>.

Inspections of commercial traffic are primarily done by the Swedish Work Environment Authority and the Police Authority, where the Police Authority has the possibility of stopping vehicles and the Work Environment Authority inspects mainly lifting devices and load securing. The Swedish Work Environment Authority must, however, prove that the lifting device has been used in Sweden.

If there is information on logistics centres or hauliers, the inter-agency collaboration is made easier, but the information is difficult to spread due in part to secrecy. Through inter-agency collaboration, the Swedish Work Environment Authority can obtain knowledge about which hauliers and workplaces may be worth inspecting.

It has been difficult to get at problems in the transport industry due to complicated legislation. It is especially difficult to inspect foreign drivers in vehicles registered abroad. In the Swedish Transport Agency's condition measurement of commercial freight transports (which are representative and not risk based), 35 per cent of the vehicles were registered abroad<sup>29</sup>.

The inspections of the industry have most often been focused on heavier vehicle traffic, but quite a few improprieties also take place with light trucks, which has also been reported in earlier status reports. It is difficult to get at the extensive fraud in, among others, taxi and removal companies. Signals have been received by the authorities that there is cheating with driving and resting times linked to transports for wind power components in the North region.

### **Examples from the inter-agency inspections:**

During inter-agency inspections in the autumn 2020, the police and Swedish Work Environment Authority inspected a Latvian driver who was driving for a Swedish haulier. The driver said that he had been driving for the Swedish company for ten years, but considered himself to be employed in Latvia where his income was taxed. The driver of his own accord presented an employment contract and said that he earned EUR 600 a month and EUR 10 per hour in supplements when he drove in Sweden. He drove one month and was then on leave for one month; when he was on leave, he received no salary.

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<sup>27</sup> Swedish Transport Agency, Report Condition Measurement 2018 Freight and social conditions, Ref. no. TSG 2017-3925

<sup>28</sup> Swedish Confederation of Transport Companies, More effective supervision of commercial traffic, Report April 2019.

<sup>29</sup> Swedish Transport Agency, Report Condition Measurement 2018 Freight and social conditions, Ref. no. TSG 2017-3925, page 24.

A Romanian driver who drove a Swedish truck was inspected. The truck was owned by a Swedish haulier, but the company was registered in Romania. The driver lived in Sweden, but paid no taxes in Sweden. He also said of his own accord that he earned SEK 12,000 per month regardless of how much he worked.

These examples are not necessarily illegal, but illustrate the complexity of inspections in the transport industry.



**Photo 9.** Inter-agency inspection of a foreign vehicle on the road.

## **Planning for the 2021 operating year**

To partially try to manage the problems that the authorities have inspecting companies in the transport industry, inspections of the transports in 2021 will also be focused on transports to and from wholesale warehouses. Today, only the Police Authority and the Swedish Work Environment Authority can inspect the transports on the road. In these inspections, the Swedish Tax Agency also had a possibility to participate based on the employee ledger legislation. Through inspections in wholesale warehouses and similar environments, even more light trucks will be inspected.

In some regions, the police also request inter-agency inspections of taxi drivers, which is why this will also become relevant in 2021.

### **9.7 Green industries**

In the 2019 report, it was highlighted that the RAC groups have room to inspect risk environments that were not raised in the report, such as environments that could have a major impact regionally. Green industries are one such area where the regional RAC groups conducted inspections.

In inspections of operations in the green industries, it is often difficult to locate the site for inspection. For forest planting, special surveillance methods may, for example, be required to locate where the work is being done. The same difficulties exist when, for example, staffing agencies rent out employees or broker sole proprietor services to, among other things, pluck chickens and clean stalls. Tips received by the authorities are therefore important to find locations where working life crime can be suspected of being present.

In the North region in 2020, there were more berry pickers from EU countries due to COVID-19. It is primarily the border police who conduct inspections in berry picking. It is difficult for the Swedish Work Environment Authority to conduct inspections in the forest and, at the rallying points, it is essentially only the posting of workers abroad that the Swedish Work Environment Authority can inspect. However, accommodation and hygiene issues may be relevant to inspect, which could be areas for the Rescue Service and the environmental administration.

The inspections have shown that there are berry pickers from the EU who are suspected of having been exploited in various ways. The berry pickers have lived in dilapidated buildings and are said to have worked under poor conditions. Entire families have also been found who worked together with their children and lived under these conditions.

In forest planting, there are, among other risks, chemical risks in that the saplings are often sprayed. Among other things, there is a need for washing possibilities before eating, risk assessments of the use of chemicals and that employers ensure that employees have understood the risks.

#### **Example 1 from the inter-agency inspections:**

In an inter-agency inspection in the North region of a forest planting, a group of Bulgarian employees were encountered who were working to plant the forest. The saplings were treated with chemicals, but in the inspections, safety data sheets for the chemical treatment could not be presented and there were no proper conditions for washing their hands. There were no staff areas and no toilets. The company that had employed the Bulgarians said that so-called break cars in earlier years had not been used by the

staff and that it would among other things entail too high costs for transporting the break cars around during the season. The employer said that the employees were not in need of staff areas for breaks for cultural reasons, among other things.

The inspections show how the level for the work environment seems to be lowered for foreign workers and how individual employees are at risk of being subjected to working life crime.

It is likely that the development of an increase of berry pickers from the EU will also be relevant in 2021. Berry pickers from countries outside the EU have, at least partially, been replaced by berry pickers from the EU during the on-going pandemic. The arrangements seem to be similar regardless with poor working conditions and doubtful accommodation. On paper, everything can look good, for example that employees gain access to vehicles and accommodation, while the reality is completely different. An increase in EU citizens in berry picking could entail difficulties for the agencies to find employees who are exploited and employers who cheat, since EU citizens cannot be checked in the same way as citizens from third countries through, among other things, applications for work permits.

### **Example 2 from the inter-agency inspections:**

An inter-agency inspection was conducted at a company that produces a crop and has large established food chains as customers. At the inspection, it was discovered that the number of employees was higher than what the company had said. On site, a number of people who were hiding in the premises and did not have work permits were also discovered. Several of the employees had new start jobs and one employee had a student visa. In talks with an employee, the employee says that virtually all of the wages were sent home to their respective families. In a later follow-up of the inspection, the employer still answered that they have fewer employees that were actually encountered in the inspection.

This form of working life crime meant that the company used illegal labour and had more than half of the salary costs paid by the Swedish state.

### **Planning for the 2021 operating year**

The need for inspections in green industries differs regionally, which is why the cultivation of crops is a more highly prioritised inspection in the southern part of Sweden and the forest industry a more prioritised inspection in the northern part of Sweden.

## **9.8 Health and welfare**

Försäkringskassan considers that the largest risk environments in the welfare area are within the benefits of dental care and assistance compensation. The investigations are, however, difficult to carry out on an inter-agency basis if there are no secrecy-violating circumstances, such as an initiated pre-trial investigation.

### **Dental care**

The welfare crimes in the dental support are often due to a more extensive measure than the one done being reported or that the measure is reported without it having been done at all. There are cases that personal ID numbers are exploited and used to report care that was never provided. A number of investigations received media coverage in 2019 and 2020.

Another common violation is to give a “discount” to the patient when the State support is high. The dental support’s size depends on what the patient pays for the measures. When the

support reaches an 85-per-cent subsidy, the patient will pay 15 per cent of the lowest of the provider's price or the reference price. The provider reports full price for the measures, but only takes out the State support and the patient does not need to pay anything. When the patient pays SEK 0, no dental support is paid out. Such a procedure is to be considered an assistance crime.

Försäkringskassan has called attention to unreported work in recent years. Dentists, most often from a third country without a Swedish licence, work as a provider, but use a licensed provider's personal ID number to report care. They may be employed as assistants, but nonetheless perform this work as dentists. They receive a relatively high salary and it also happens that relatives are hired to receive sickness benefit qualifying income, which in turn means that sickness benefits and parental benefits can be received.

To reveal such activities, an unannounced visit is needed in cooperation between several agencies, such as the Swedish Tax Agency, the Swedish Economic Crime Authority, the Health and Social Care Inspectorate, the Swedish Migration Agency, the police and Försäkringskassan. Several such efforts were planned, but the pandemic obstructed the activities.

The Swedish Tax Agency's checks of the dental industry in 2019 showed that "discounts" were commonly occurring. It was also suspected that unreported payments were made. The reports from the Swedish Tax Agency have been communicated to Försäkringskassan, which in turn discussed the results with industry representatives.

On the grounds of the Swedish Tax Agency's secrecy rules, Försäkringskassan has not received information on which clinics and which cases were incorrect in their examination. Försäkringskassan has therefore not been able to demand back incorrectly paid out dental support that the Swedish Tax Agency discovered. Obstacles to such cooperation are suggested to be removed to reduce this kind of welfare crime. However, Försäkringskassan can without secrecy obstacles send impulses to the Swedish Tax Agency.

On 1 July 2019, a new practice began to be applied regarding VAT in staffing services in the healthcare field. This has its background in a judgment from the Supreme Administrative Court that came in 2018. The judgment means that the staffing agencies must add full VAT. This has led to many dentists who travelled around and provided treatments at different clinics have now tied their own providers to the dental support and instead request State dental support for their own companies. Care is not subject to VAT.

Since 1 May 2019, Försäkringskassan has the right to de-affiliate care providers that seriously neglect the regulations for the dental support, employ a person who neglects the regulations or otherwise provides him or her influence over the operations. This has happened in seven cases where the investigations showed that the care providers neglected the rules. The de-affiliations have received media attention.

Försäkringskassan's careful checks in new affiliation and a possibility of de-affiliation of care providers have led individuals who may not participate in companies, which would otherwise be de-affiliated, to use another person's name and personal ID number, "fronts", to continue working as dentists. If the Försäkringskassan can verify such behaviour, it is grounds for de-affiliation.

Incorrect disbursements in the dental support are essentially countered in two different ways. Automatic checks in the IT support of the reported dental care from the care providers stop the compensation requests that do not formally comply with the regulations.

The other way is subsequent checks where Försäkringskassan checks that the reporting agrees with the care that was actually done by requesting documentation from the care providers.

“Daily check” is an application in the IT support that uses artificial intelligence to check and risk-assess all compensation requests that come in every day. This is more than 10 million cases per year and may be more than 50,000 cases per day. Those with the highest risk are selected for subsequent checks. The accuracy was high where around 40 per cent of the selected cases led to repayment demands.

There are also other selection models, internal and external impulses that identify clinics and providers with a high risk. Digital aids that have been introduced in recent years contribute to high accuracy (in excess of 80 per cent), and high repayment demand amounts.

Results and experiences from Försäkringskassan’s controls are communicated and shared with the Swedish Tax Agency in the event of a suspicion of unreported income. Other agencies, such as the Health and Social Care Inspectorate and the Swedish Radiation Protection Authority, communicate when patient safety or radiation safety is in danger. There is a strong connection between deficiencies in patient safety and deficiencies in an ability to handle the rules of the dental support.

Försäkringskassan deems that if the industry receives more information on the inspections and aids, such as the “Daily check” application that review all cases, it may have a preventive effect. The risk of discovery may possibly prevent those who consider requesting dental support for a procedure not carried out. Another preventive effect may be when care providers become aware that the discovery of fraud means that his or her affiliation for the support can be ended.

### **Assistance compensation**

There are two main categories of criminal arrangements in assistance compensation. One means that the user him- or herself simulates a need or to varying degrees emphasises a disability that entails a need for personal assistance. In this category, it is most often the user that is the main suspect, sometimes together with the arranger of the personal assistance. The other arrangement means that people in the user’s proximity, such as relatives and the arranger of personal assistance, such as relatives and arrangers of personal assistance, use the user to appropriate compensation on incorrect grounds. The user is often not even aware that a crime is being committed. In this category, neglect may also occur.

In both arrangements, it is common that the personal assistance is not carried out to the extent that is reported to Försäkringskassan. Assistance compensation is thereby paid out for assistance that is not provided to varying degrees. The people involved in this criminal arrangement can then divide the paid compensation among themselves. The people who the arranger reports salary for to the Swedish Tax Agency becomes a taxed income that may form the basis for the disbursement of other benefits from the welfare system, such as parental benefits, sickness benefits and unemployment benefits. A taxed income is also important to be able to obtain a rental contract for a home, or to be granted a bank loan.

In 2020, the national intelligence centre (NUC) published a strategic report that is about how work permits can be used to appropriate assistance compensation on incorrect grounds. The report describes a number of clusters of people where work permits for personal assistants constitute grounds for receiving assistance compensation.

Försäkringskassan's possibilities of investigating cases regarding assistance compensation changed in 2020 as a result of a Parliamentary Ombudsmen (JO) decision (JO reference number 7011-2018). According to JO, Försäkringskassan does not have legal support to obtain information about persons other than the one granted a compensation. This means that Försäkringskassan will in continuation not obtain information on personal assistants. This is an investigative measure that is significant in the majority of investigations that concern assistance compensation.

In the period January-October 2019, Försäkringskassan's concluded inspection investigations in assistance compensation had resulted in repayment demand amounts and prevented incorrect disbursements comprising SEK 146 million – during the same period in 2020, this amount is SEK 438 million. Two explanations of this development are partly that Försäkringskassan is becoming increasingly more accurate in its checks and that the agency collaboration has developed and improved.

### **Planning for the 2021 operating year**

The paid support and thereby the fraud in the area amounts to large sums, estimated at billions of SEK annually. The authorities therefore need to continue to jointly find formats to better be able to support each other and collaborate to carry out inspections of these operations.