

SDG Goal 8

Decent work and economic growth

SDG Target 8.3

Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

SDG Indicator 8.3.1

Proportion of informal employment in total employment, by sector and sex

Time series

Proceedings initiated in connection with undeclared work and illegal employment

1. General information on the time series

- Date of national metadata: May 15, 2026
- National data: <https://sdg-indicators.de/8-3-1>
- Definition: The time series shows the number of preliminary investigations initiated by the Financial Control Authority for Illegal Employment (FKS) in connection with undeclared work and illegal employment.
- Disaggregation: Type of proceeding, Industry, Länder

2. Comparability with the UN metadata

- Date of UN metadata: March 2026
- UN metadata: <https://unstats.un.org/sdgs/metadata/files/Metadata-08-03-01.pdf>
- The time series is not compliant with UN metadata, but provides additional information.

It shows the number of criminal investigations initiated in connection with undeclared work and illegal employment, but does not reflect the actual extent of informal employment.

3. Data description

- The data comes from the employment statistics of the Financial Control Unit for Undeclared Work (FKS). The FKS is a specialized unit of the General Customs Directorate that investigates violations related to undeclared work and illegal employment.

The number of preliminary investigations initiated does not distinguish between cases preceded by an employer audit and those initiated, for example, on the basis of concrete evidence or other findings. The number of preliminary investigations initiated cannot therefore be compared to the number of employer audits. Consequently, the number of investigations initiated does not directly indicate the extent of undeclared work actually taking place.

In the FKS labor statistics, only the primary offense is reported for each proceeding. An administrative offense is only recorded statistically as the primary offense if no

criminal offense is present at the same time. Even if multiple offenses are committed, therefore, only the primary offense is statistically evaluated.

In total, the FKS distinguishes between 29 sectors. The sectors presented here—“construction”, “restaurants and lodging”, “hairdressing and beauty”, and “freight forwarding, transportation, and logistics”—regularly see the highest number of administrative and criminal proceedings initiated.

4. Access to data source

- Data from the labor statistics of the Financial Control Authority for Illegal Employment (only available in German):
https://www.zoll.de/DE/Fachthemen/Arbeit/Bekaempfung-der-Schwarzarbeit-und-illegalen-Beschaeftigung/Statistikveroeffentlichung/statistikveroeffentlichung_node.html

5. Metadata on source data

- Not available.

6. Timeliness and frequency

- Timeliness: t + 0 months
- Frequency: Annual

7. Calculation method

- Unit of measurement:
- Calculation: Not applicable.