

Tackling Undeclared Work: Key findings and suggested actions

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I. Key findings from the diagnosis report
- using the holistic approach -

Extent and nature of the undeclared economy in North Macedonia

- Extensive phenomenon – Ranging from 17% to 40%, depending on the estimation method used
- Continuous decline
- Envelope wages range from a low of 7.7% of formal employees to a high of 50% (commonly paid based on the mutual consent)
- The demand (i.e. purchase) of goods produced in undeclared economy is relatively high (18%-32% of the citizens bought some informally produced good)

Extent and nature of the undeclared economy in North Macedonia

- The main push factors: non-availability of jobs, the economic benefits of working undeclared, as well as the (perception of) widespread undeclared work
- Undertaken by all social groups:
 - necessity-driven 'lower tier' populated by younger people and those with financial difficulties, and
 - more voluntary-oriented 'upper tier' occupied by professional groups (both their work and hire work)
- Hence, cannot implement a laissez-faire approach towards the undeclared economy (not a survival strategy)

Institutional perspective to undeclared work

- Failings of formal institutions lead to state morality being different to citizen morality
- These formal institutional failings are of four types:
 - (i) formal institutional voids, such as a weak welfare 'safety net' which forces citizens into undeclared work to survive;
 - (ii) formal institutional inefficiencies, or resource misallocations by formal institutions;
 - (iii) formal institutional uncertainty, and/or
 - (iv) formal institutional weaknesses and instability.

Citizens viewing as socially acceptable what is deemed illegal by the state

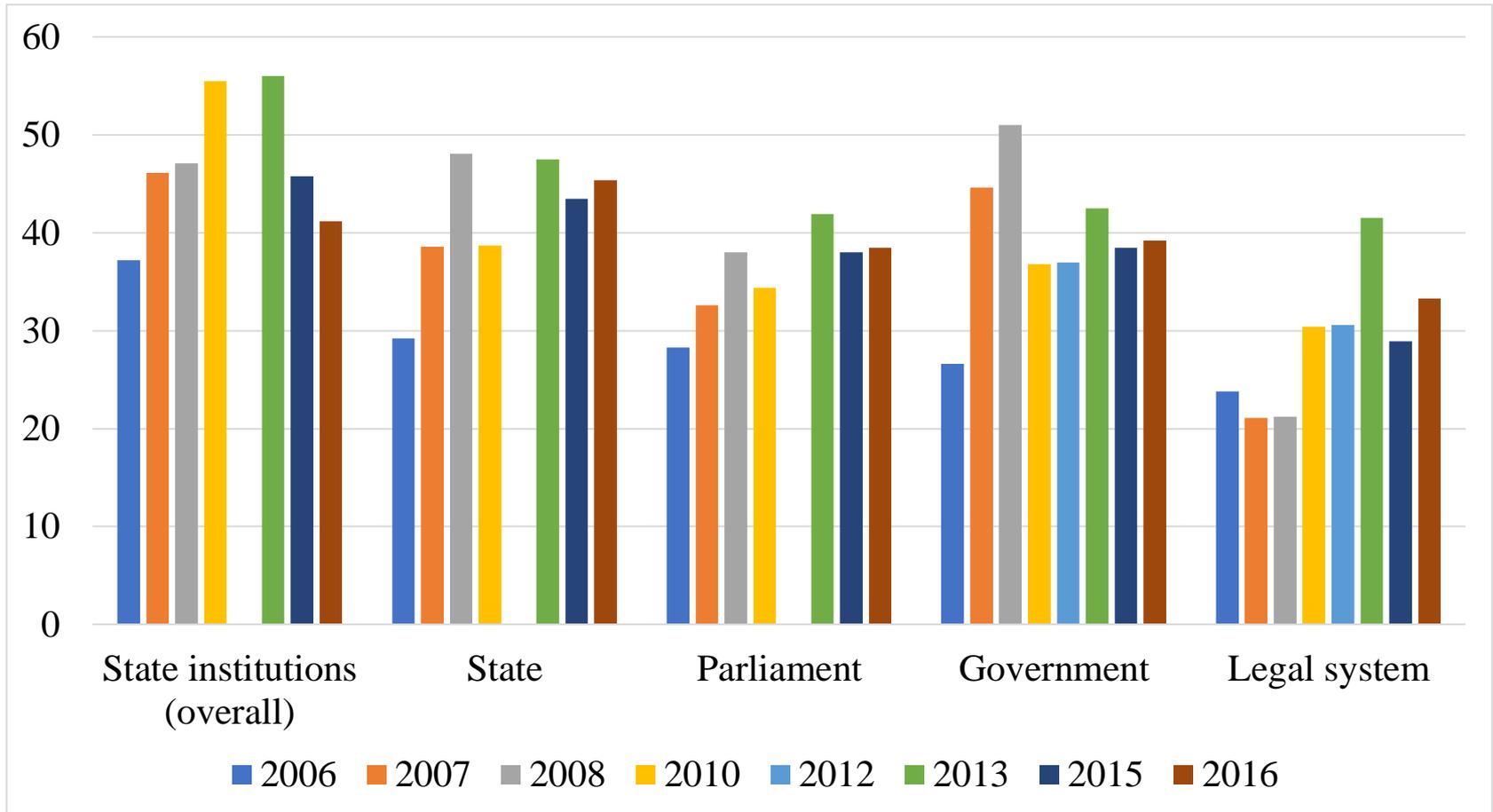
Formal institutional failings

- Low growth rates of GDP per capita;
- Low quality of governance, lack of trust in government and institutions and people, and relatively high corruption;
- Inadequate support to unemployed people, especially the most vulnerable groups, in helping them to successfully transition to a stable employment;

Formal institutional failings (cont.)

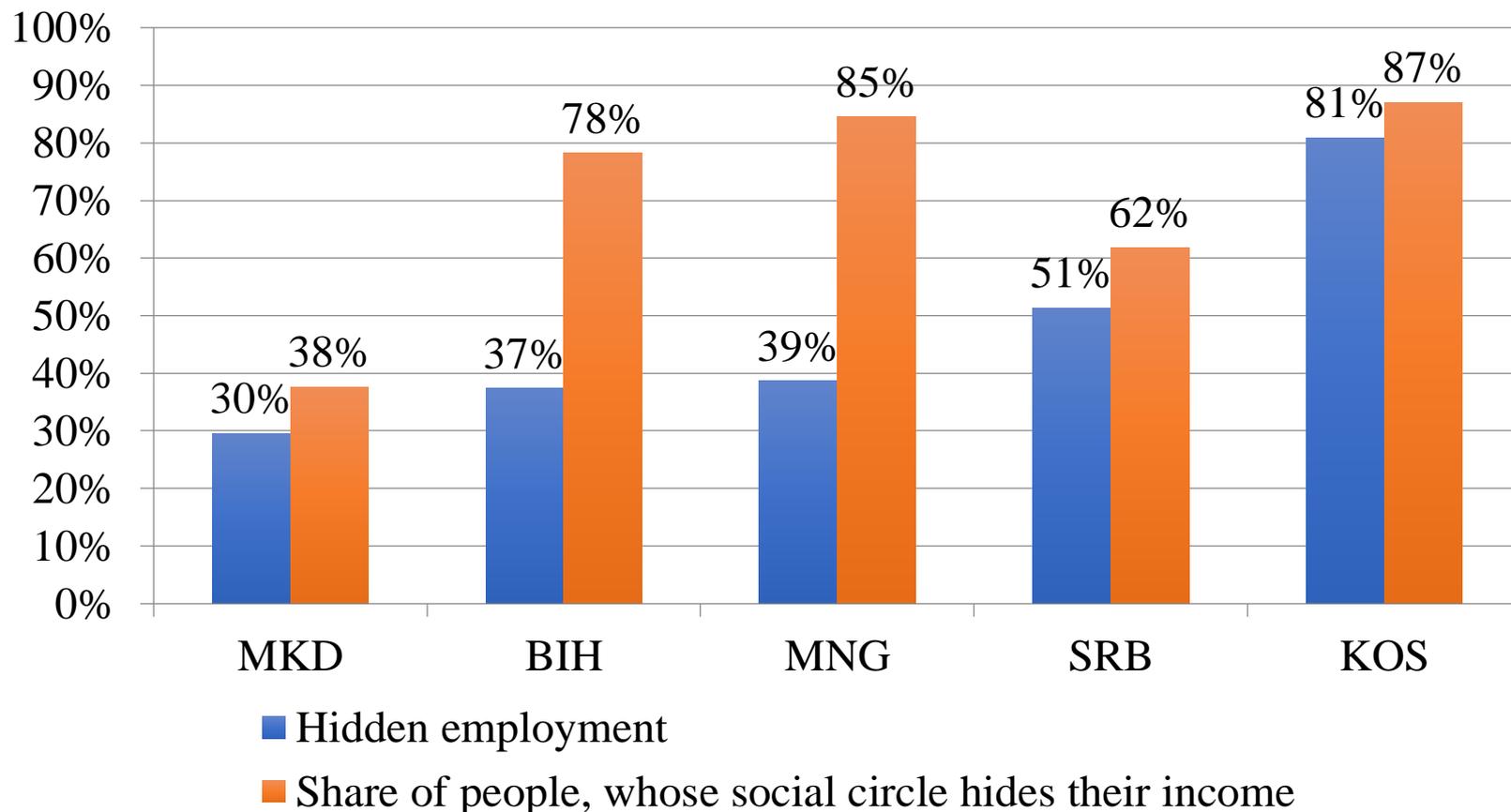
- Increasing social expenditure, although this will be effective in tackling undeclared work only if coupled with
- Developing more effective social transfer systems to reduce the level of inequality and severe material deprivation;
- Social transfers (other than pensions) are very ineffective in reducing poverty;
- Many additional organisational and policy initiatives that can be pursued to tackle the undeclared economy.

Trust in state institutions



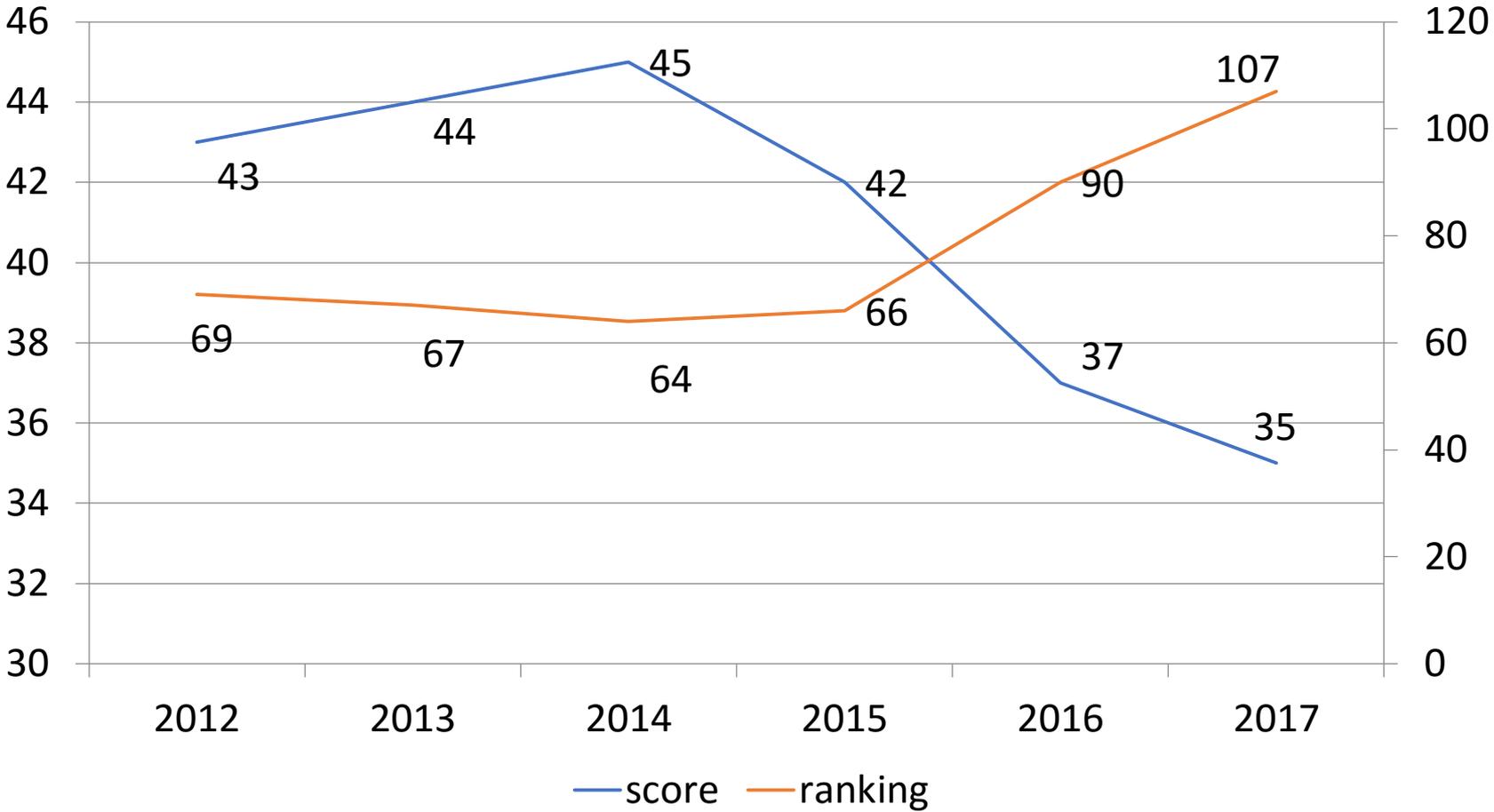
Source: MCIC, different years.

Social embeddedness of undeclared economy

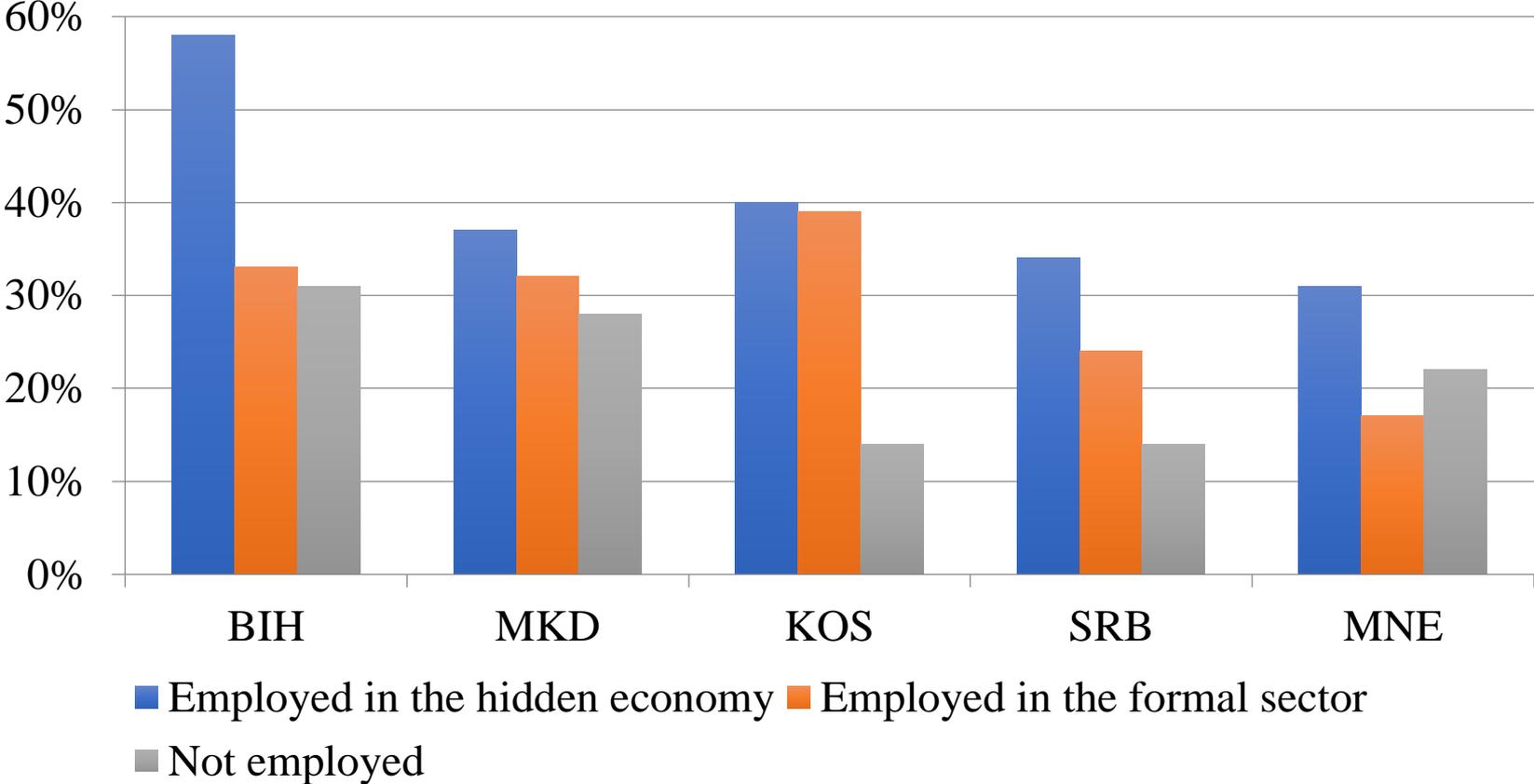


Source: SELDI Hidden Economy Survey, 2016.

Corruption perception index

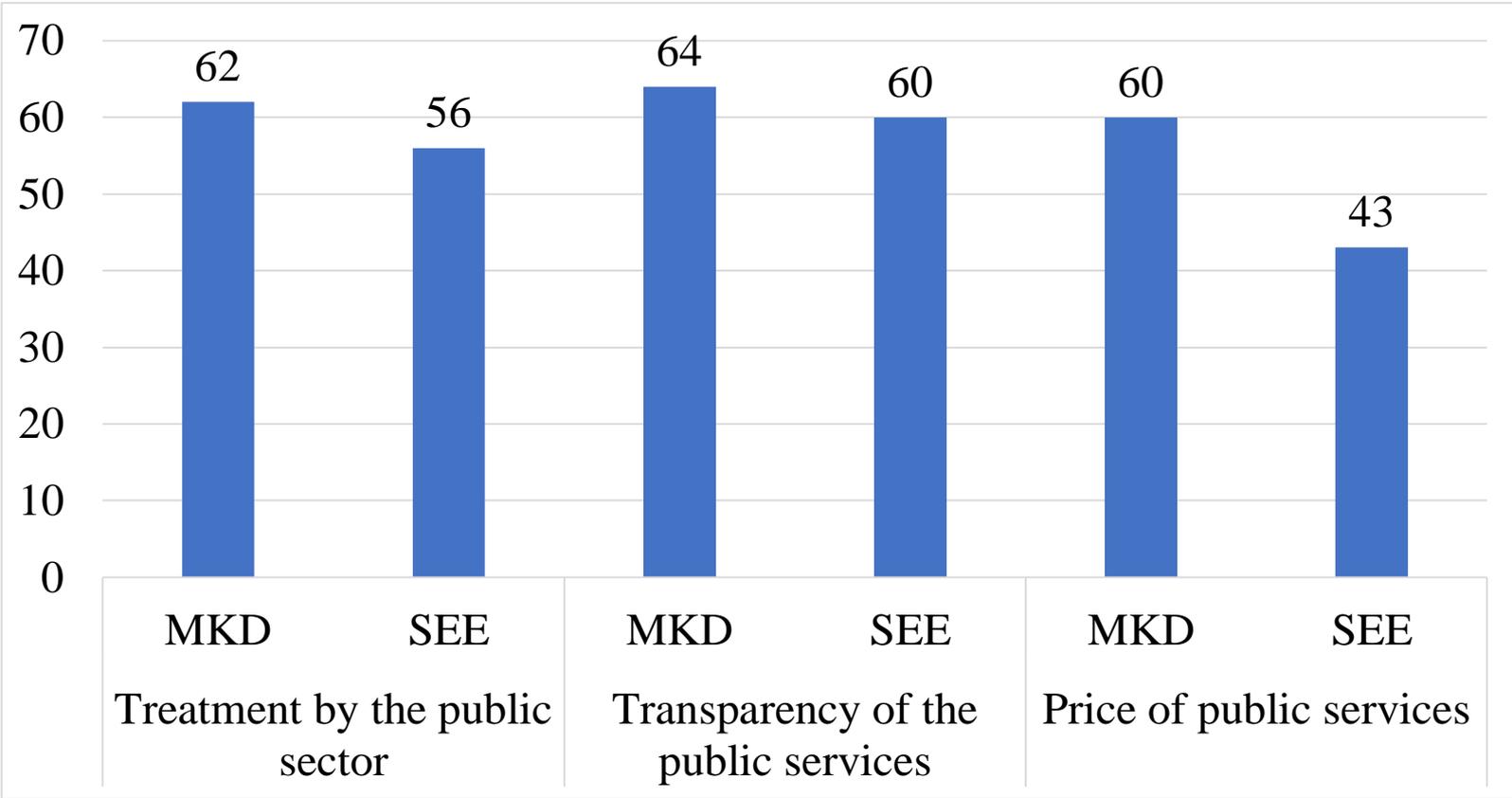


Corruption pressure experienced by those in different employment situations, 2016



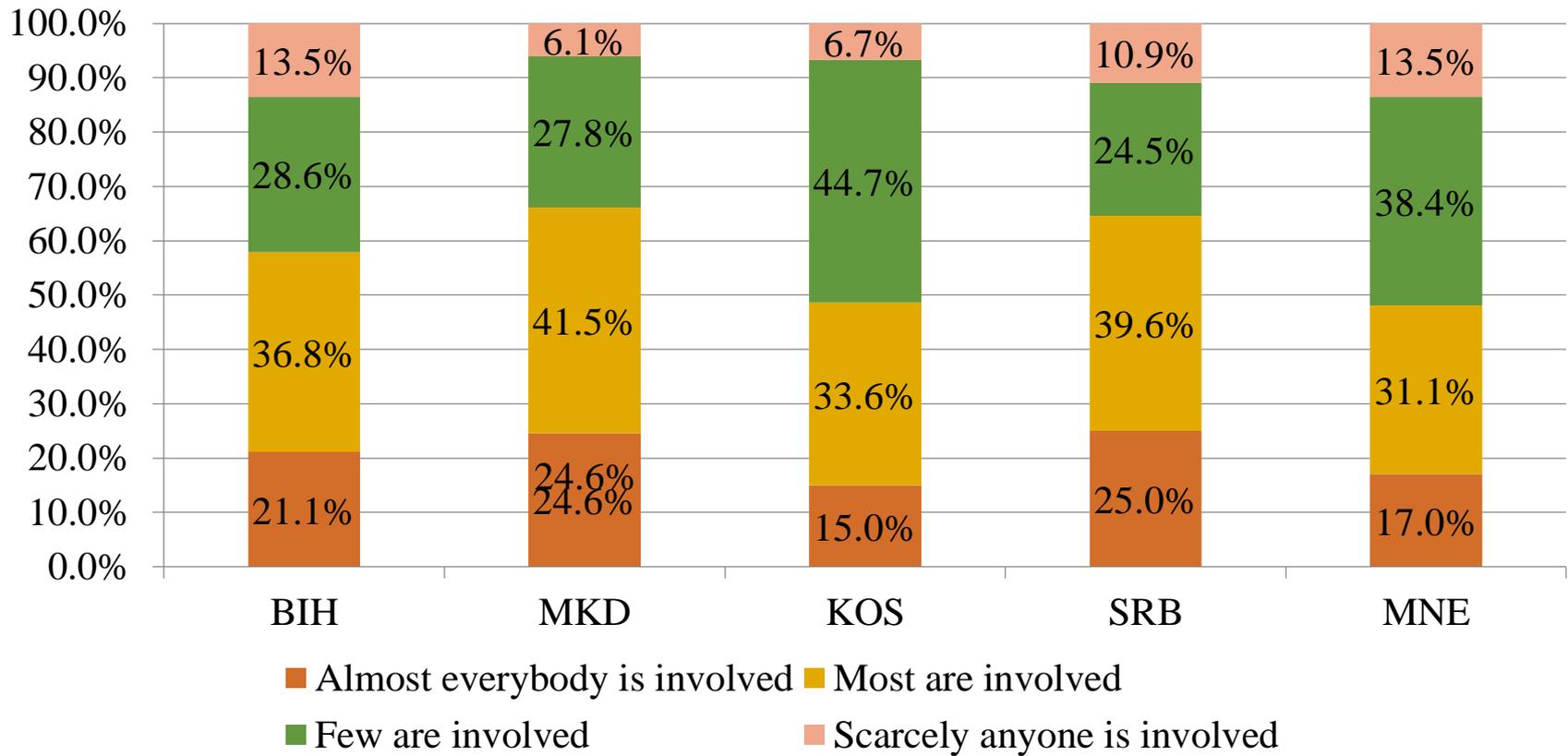
Source: SELDI, 2016.

Satisfaction of the citizens with the public services, 2017



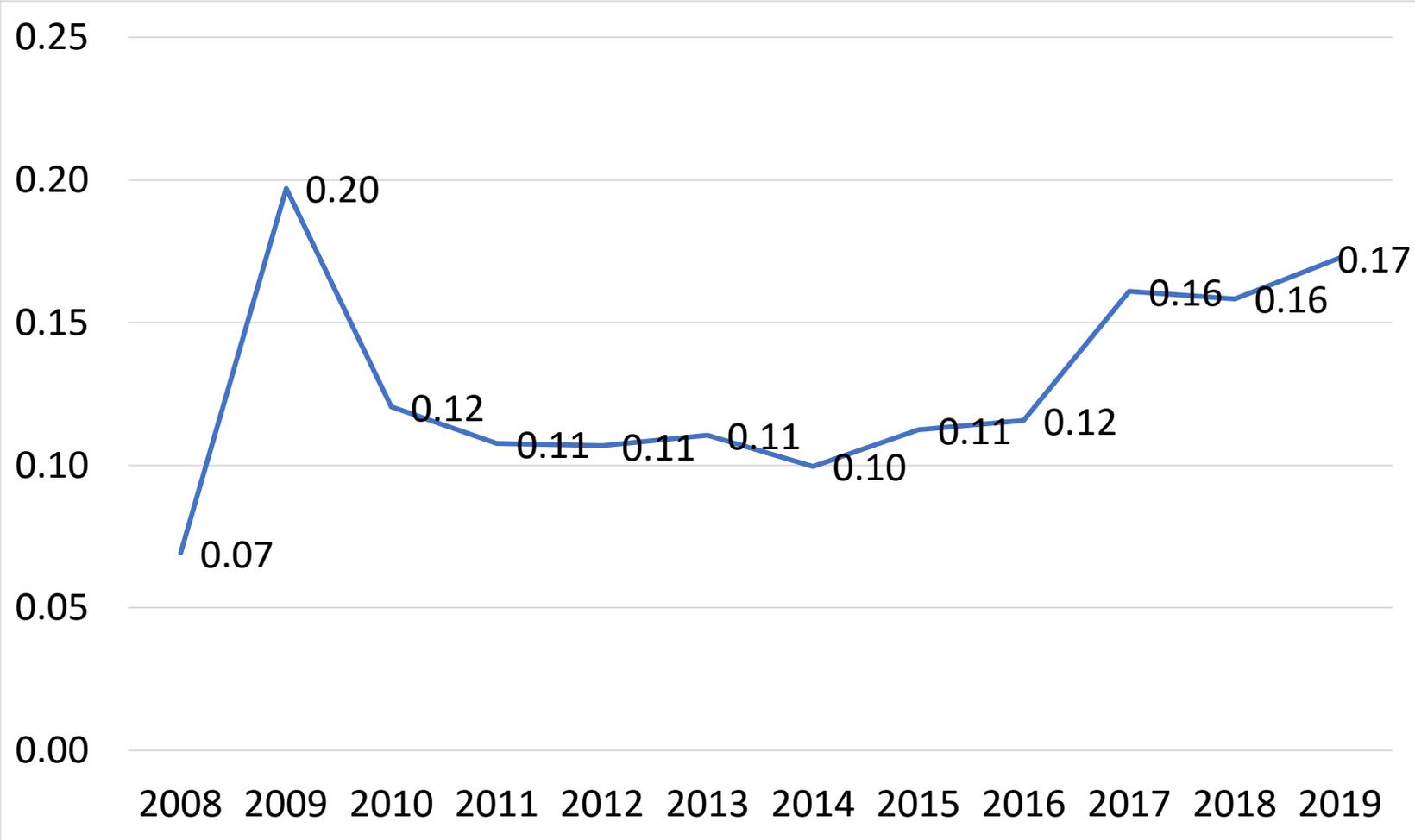
Source: Balkan Barometer. Note: Share of citizens saying the quality is good, relatively good or excellent.

Estimates by the public of the rate of corruption among tax officials in SEE, 2016



Source: SELDI Corruption Monitoring System, 2016 and SELDI Hidden Economy Survey, 2016.

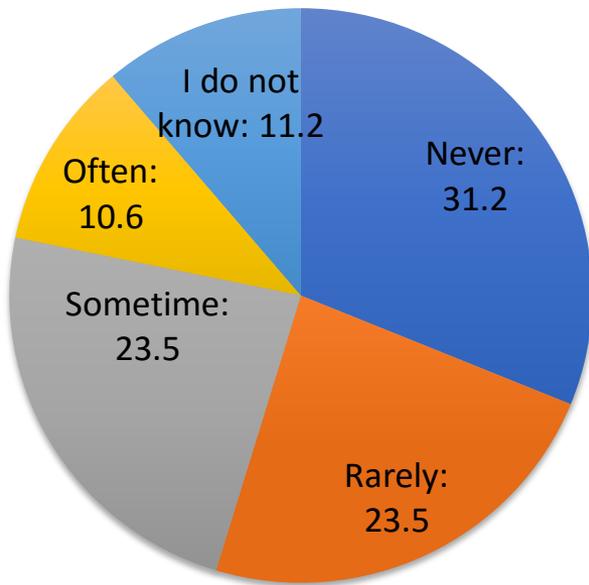
Spending on ALMPs (share of GDP)



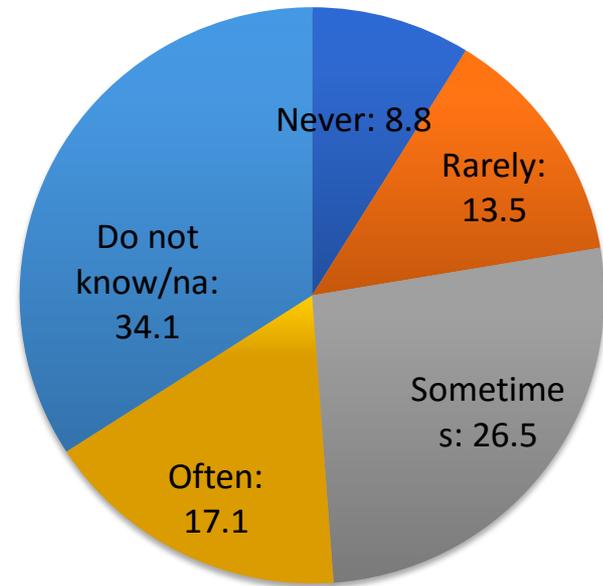
High poverty rates

	2013	2014	2015	2016
At-risk-of-poverty rate, % of population	24.2	22.1	21.5	21.9
Number of persons below at-risk-of-poverty threshold, in thousand persons	500.4	457.2	445.2	453.2
At-risk-of-poverty rate before social transfers and before pensions, % of population	41.0	41.7	40.5	41.6
At-risk-of-poverty rate before social transfers (except pensions)	26.8	24.8	24.8	25.7
Inequality of income distribution, S80/S20, %	8.4	7.2	6.6	6.6
Inequality of income distribution, Gini coefficient, %	37.0	35.2	33.7	33.6

a) Interference of inspectors have impacted unfairly in operations



6) Labour inspections are politically motivated



Institutional framework

- Progress from the “departments silos” approach
- Some extent for data exchange, there were no common databases and/or shared key performance targets and goals
- Cooperation increased in 2014, with the adoption of the Law for prohibition and prevention of unregistered activities (joined up approaches of several inspection bodies)
- Establishment of the Inspection Council in 2014 as a coordinating body for all inspection bodies
- Strategy for formalization of the undeclared economy 2018-2022 (Coordinative body)

Current policy approach and measures: an evaluation

- Repressive approach which is grounded in the rational actor approach (people engage in undeclared work only if the costs of doing so exceed the benefits)
- Focus on penalties and increasing risk of detection
- Little emphasis on improving the benefits of and incentives for declared work
- Little use of indirect tools to deal with the formal institutional failings such as awareness raising campaigns and dealing with the imperfections and failings of formal institutions (for instance, justice and fairness)

Optimal policy response – holistic approach

- Package of policies that involve:
 - more effective deterrence measures;
 - simplifying compliance to help individuals operate on a declared basis;
 - the provision of various incentives to businesses to operate on a declared basis, suppliers of labour to make their work known, and purchasers of goods and services to hire declared work;
 - range of indirect tools to resolve the failings of formal institutions so as to promote a culture of trust and commitment among the population to operate formally

Optimal policy response – holistic approach (cont.)

- Redressing the low GDP per capita and the slow progress in the living standard;
- Improving the quality of government and reducing public sector corruption;
- Increasing expenditure on labour market interventions to help vulnerable groups; and
- Developing more effective and targeted social transfer systems that reduce the income inequality and the high levels of severe material deprivation.

II. Recommendations for Tackling Undeclared Work

Policy measures and actions

Structured around five key areas (holistic approach):

- Strategic management initiatives
- Deterrence measures
- Supply side measures
- Demand side measures
- Changing citizens' values, norms and beliefs
- Reforming formal institutions
- Greater involvement of social partners

Recommendation	Goal	Implementation	Responsible Institutions	Outcomes	Indicators of achievement
Strategic management initiatives					
1. A holistic integrated strategic approach towards tackling undeclared work	To enhance the effectiveness and efficiency of the fight against undeclared work by improving coordination across enforcement authorities at the level of strategy, operations and data mining, sharing and analysis.	Establish a coordinating body to take responsibility for joining-up the strategies, operations and data mining, sharing and analysis of all state agencies and social partners involved in the fight against undeclared work.	Cross-government, major role of the MLSP, SLI, ESA, Inspection Council, Ministry of Finance, PRO, Customs Office, Ministry of Economy, State Market Inspectorate (SMI), SSO, social partners.	<ul style="list-style-type: none"> • A coordinated national approach towards undeclared work on the level of strategy, operations and data mining, sharing and analysis. 	<ul style="list-style-type: none"> • Production of shared cross-cutting strategic objectives and KPIs • Greater proportion of inspections conducted on joint/shared basis. • Implement a joined-up strategic plan on data mining, sharing and analysis
2. Modernise the strategic objectives and KPIs of the main inspection bodies (specifically, SLI, PRO and SMI) in relation to undeclared work	Broaden the responsibilities of the inspection bodies to include a preventative approach towards undeclared work.	Include as a strategic objective of the SLI, PRO, SMI, as well as the Inspection Council to ‘transform undeclared work into declared work’.	MLSP, SLI, Ministry of Finance, PRO, Ministry of Economy, SMI, but also all other institutions which activities are directly or indirectly related to undeclared work	<ul style="list-style-type: none"> • KPIs associated with transforming undeclared work into declared work, and preventative measures: <ul style="list-style-type: none"> • the number of businesses who were offered education/training/advice; • x% of legitimized labour relations 	<ul style="list-style-type: none"> • Number of businesses offered advice and/or support by the SLI, PRO and SMI on how to operate legitimately (with a focus on micro businesses and start-ups).

Recommendation	Goal	Implementation	Responsible Institutions	Outcomes	Indicators of achievement
Strategic management initiatives (cont.)					
3. Create a Working Group on “Combating Undeclared Work” within the Economic-Social Council	To strengthen the inclusion and coordination of social partners in tackling undeclared work	<ul style="list-style-type: none"> A special working group should be established within the Economic-Social Council that will use the combined knowledge of the social partners on undeclared work, but will also serve as a main avenue for discussion and planning of actions for formalization of the undeclared economy 	MLSP, Economic-Social Council	<ul style="list-style-type: none"> Better coordination of social partners in the fight against undeclared work based on the combined knowledge of undeclared work (for example: in which sectors it is most common, which employers are engaged in such activity) Greater dialogue on the best suited measures to formalize undeclared work Clear message that the Government is seriously tackling this issue in collaboration with the Social Partners 	<ul style="list-style-type: none"> The Working Group produces at least once per year a brief on the main developments in the undeclared work, and proposes activities and measures for formalization to the Economic-Social Council Public support is mobilised against undeclared work.

Recommendation	Goal	Implementation	Responsible Institutions	Outcomes	Indicators of achievement
Deterrence measures					
<p>4. Improving the legal framework by introducing a definition of undeclared work</p>	<p>To fill-in the gap of the current legal framework in the field of undeclared work, to increase legal certainty, to ease the finding which actions are to be considered as undeclared work</p>	<ul style="list-style-type: none"> • To adopt the legal amendments regarding a legal definition of undeclared work or to make a list of situations to be considered as a undeclared work • legal amendments for prohibition 	<p>MLSP, SLI</p>	<ul style="list-style-type: none"> • Reduce undeclared work, improve effectiveness of SLI in tackling the undeclared work, allow SLI to focus on undeclared work 	<ul style="list-style-type: none"> • Improved rate of detection of undeclared work by state bodies. • Improved awareness that certain actions are undeclared work
<p>5. Set up an Undeclared Economy Information Unit</p>	<p>To improve the effectiveness and efficiency of the inspection and enforcement bodies through better systems of data mining, data sharing and data analysis</p>	<ul style="list-style-type: none"> • A single centralised database which will gather data from all units/bodies dealing with undeclared work (Finland and Belgium) • The unit will be tasked to investigate specific organisations and persons suspected of engaging in undeclared work • ID cards 	<p>MLSP, Ministry of Finance, SLI, PRO</p>	<ul style="list-style-type: none"> • Join-up the various data-sets and enable more effective data mining, sharing and analysis across government • Inspectors will receive better information to plan more effective inspections • Efficiency is improved (where the risks are the greatest) 	<p>Improved rate of detection of undeclared work with the same resources</p>

Recommendation	Goal	Implementation	Responsible Institutions	Outcomes	Indicators of achievement
Deterrence measures					
6. Normative notification letters (using data mining)	To improve the perceived and actual risk of detection of businesses engaged in under-declared employment	<ul style="list-style-type: none"> • Identify outliers (who have below average wage rates for their sector or size, or occupations). • Send friendly notification letters so as to push them towards compliance • Pilot study 	PRO, SLI	<ul style="list-style-type: none"> • Businesses paying ‘envelope wages’ will be encouraged to put their affairs in order in a cost-effective manner. • Widens tax base • Improves the social protection of workers 	<ul style="list-style-type: none"> • Proportion of businesses contacted that improved their compliance and reported increased wage levels.
7. Introduce risk-based approaches in targeting and planning inspections	To improve the perceived and actual risk of detection of businesses engaged in undeclared work	<ul style="list-style-type: none"> • Risk-based system for assessing which firms are risky businesses, and whether an inspection should take place, supported by data mining. • Strategic targeted approach towards inspections based on sectors/business types in which undeclared work is more prevalent. 	Inspection Council, PRO, SLI	<ul style="list-style-type: none"> • Improved rate of detection of labour law violations, tax non-compliance and social insurance fraud. • Set a target of conducting x% of inspections based on a more strategic and targeted approach. • Set a target of conducting x% of inspections as joint inspections 	<ul style="list-style-type: none"> • To increase by x% per year the number of inspections which are targeted inspections and to decrease the overall percentage of inspections which are responses to reports of violations. • x% of inspections to be conducted as joint inspections.

Recommendation	Goal	Implementation	Responsible Institutions	Outcomes	Indicators of achievement
Supply side measures					
8. ‘White list’ of legitimate employers (not ‘black list’) for public procurement contracts	To provide supply-side incentives to engage in undeclared work	<ul style="list-style-type: none"> • PRO and SLI prepare and publish a white list of companies who comply fully with the tax and labour regulation. • “white firms” have preferential position in public tenders (Clearance Certificate). • Pilot study (rec. 10 and 11) 	Selected Ministry	<ul style="list-style-type: none"> • Provides an incentive and positive benefit of being compliant by rewarding those who are compliant with access to public contracts. 	Increase of the number of firms who are part of the “white list”
9. ‘Business Walking Routes’ leaflet for tourists and/or ‘service providers leaflet’ in sectors where undeclared work is prevalent	Provide incentives for business to formalise	<ul style="list-style-type: none"> • ‘Business Walking Routes’ leaflet for tourists provides free marketing for formal businesses by advertising their services to tourists • Pilot 	Ministry of Economy, Employers’ organizations, Crafts’ Chamber of Commerce	<ul style="list-style-type: none"> • Provides an incentive and benefit for firms that operate legitimately by providing them with free marketing • Incentivises declared work 	<ul style="list-style-type: none"> • Evidence that businesses wish to be included on these leaflets in pilot study in a specific locality and sector. • Successful production and distribution of leaflets in pilot study in specific locality and sector.

Recommendation	Goal	Implementation	Responsible Institutions	Outcomes	Indicators of achievement
Supply side measures					
<p>10. Introduce a system of ID cards for all workers in the construction industry</p>	<p>Provide incentives for business to formalise</p>	<ul style="list-style-type: none"> • Everyone who attends a construction site must carry valid, SLI issued, identification • Daily attendance record on each construction sites (two years) 	<p>MLSP, SLI, Ministry of Finance, PRO, social partners (particularly trade unions and employers' organisations with a strong construction sector membership)</p>	<ul style="list-style-type: none"> • Reduce undeclared work in construction sector 	<ul style="list-style-type: none"> • X% increase in the number of detected undeclared workers in construction sector
<p>11. Reverse VAT scheme in the construction industry</p>	<p>Prevent VAT fraud in case of subcontracting</p>	<ul style="list-style-type: none"> • The VAT is paid by the buyer (main contractor) as opposed to the seller (subcontractors) • This will prevent the cases of VAT fraud, when the tax liability “disappears” into the subcontracting chain 	<p>Ministry of Finance, PRO</p>	<p>The tax fraud in construction is reduced and tax revenues increased</p> <p>Fair competition among construction companies</p>	<ul style="list-style-type: none"> • X% increase in the VAT revenues form construction sector

Recommendation	Goal	Implementation	Responsible Institutions	Outcomes	Indicators of achievement
Supply side measures					
12. Remove barriers to formalization, especially among micro and small firms	Reduces both intentional and unintentional non-compliance by reducing the costs (financial and administrative) for being formal	<ul style="list-style-type: none"> • Costs of compliance for MSEs (administrative costs, number of hours needed to follow the changes in legislation, to be compliant, pay taxes, etc.). • Strengthen the use of the Regulatory Impact Assessment (RIA) • Ex-ante MSE test 	Ministry of Economy, MLSP, SLI, Ministry of Finance, etc.	<ul style="list-style-type: none"> • The ex-ante MSE test is applied in practice • The quality of the RIA is improved and a special reference is made to the MSE within the RIA • Reduced compliance costs for businesses 	The compliance costs for the MSE (as well as for all businesses)
13. Provide free record-keeping software to businesses	Make easier to comply and incentivise compliance	<ul style="list-style-type: none"> • Free record-keeping software, fact sheets on record keeping and/or free advice or training on record-keeping such as telephone hotlines or educational courses. • Relatively widespread among the EU members. 	Ministry of Economy	<ul style="list-style-type: none"> • All businesses (including the unregistered ones) have access to record-keeping software • All businesses (including the unregistered ones) have skills/knowledge on record-keeping 	<ul style="list-style-type: none"> • Number of businesses using the free record-keeping software • Number of persons trained in record-keeping

Recommendation	Goal	Implementation	Responsible Institutions	Outcomes	Indicators of achievement
Supply side measures					
14. Provide free formalization advice and support	Support existing and new business (stat-ups) to operate on a declared basis	<ul style="list-style-type: none"> • Website with all the necessary information regarding the legislation • Practical guide to complaining with the legislation, check lists of the licences • Open hotline 	Employers' representative organisations in cooperation with Ministry of Finance and MLSP	<ul style="list-style-type: none"> • Enables those business operating on a partially undeclared basis to receive advice on how they can put their affairs in order • Enables business start-ups to do so legitimately 	<ul style="list-style-type: none"> • Number of calls and advice provided (separate information for start-ups) Customer satisfaction with the service

Recommendation	Goal	Implementation	Responsible Institutions	Outcomes	Indicators of achievement
Demand side measures					
14. Decrease incentives to use cash/increase incentives to use electronic payments	Incentivise consumers to purchase declared goods and services	(1) lower ceiling on cash transactions, (2) make POS terminals available across all sectors (mandatory acceptance of digital payments, micro firms) (3) central and regional governments (4) provide incentives for using cards at the point-of-sale (discount, refund).	Banks, Financial institutions, all government departments, social partners	<ul style="list-style-type: none"> • Tax revenues increase with the growth of the use of payment cards. Incentives can be gradually withdrawn 	Decreased use of cash and increased use of electronic payments.
15. Introduce tax rebate incentive scheme for home owners to receive a rebate of tax when they employ registered building contractors	Incentivise consumers to use declared goods and services	<ul style="list-style-type: none"> • Pilot study in particular region for a limited range of activities, to be evaluated after 24 months 	Ministry of Finance PRO Other responsible institutions depending of the sector chosen for the pilot	<ul style="list-style-type: none"> • Incentive for citizens to employ declared workers • Provides fair competition among businesses • Increases income and quality 	Survey of pilot study to evaluate whether purchasers would have used undeclared work previously to get the work done

Recommendation	Goal	Implementation	Responsible Institutions	Outcomes	Indicators of achievement
Demand side measures					
<p>16. Use of service vouchers, such as in household services and agriculture, to cover payments for tax and social contributions</p>	<p>Incentivise consumers to use declared goods and services</p>	<p>Incentivizing employers in this sector to employ legal workers through a voucher system and making it simple for employers to comply</p> <p>These vouchers cover tax, health and social insurance contributions in a lump sum</p>	<p>Ministry of Finance, MLSP, Ministry of Economy</p>	<ul style="list-style-type: none"> • Offers an incentive to citizens to employ declared workers and raises awareness of the negative effects of employing undeclared workers. 	<ul style="list-style-type: none"> • Number of registered domestic workers (i.e. domestic workers hired with vouchers) • Number of seasonal workers with covered social security contributions

Recommendation	Goal	Implementation	Responsible Institutions	Outcomes	Indicators of achievement
Changing citizens' values, norms and beliefs					
17. Launch of a Public Awareness Campaign on the Detrimental Effects of Undeclared Work on the economic and social future	Change values, norms and beliefs regarding the benefits of declared work and costs of undeclared work	<ul style="list-style-type: none"> • Target younger people who are more likely to view undeclared work as socially acceptable, as well as professional groups such as doctors, lawyers and accountants • Ensure full awareness about the MLSP/SLI competencies vis-a-vis detection of undeclared work and related consequences on individuals 	MLSP, SLI, other line-ministries (Ministry of Finance/PRO ; Ministry of Economy, etc.). Selected journalists	<ul style="list-style-type: none"> • Public Opinion will swing towards a lower level of public acceptance of undeclared work. • Less citizens engaged in undeclared work • Increased number of reports (hotlines). 	<ul style="list-style-type: none"> • Decreased number of reports of non-compliance to inspectorates • Reduction in tolerance of undeclared work
18. Educating citizens about the tax system and tax morality	Change values, norms and beliefs regarding the benefits of declared work and costs of undeclared work	<ul style="list-style-type: none"> • Annual letters to tax payers on what portion of their taxes is spent on which public goods and services. • Introduce signs such as 'your taxes are paying for this' on public construction projects (e.g., new roads), ambulances, in hospitals and schools 	MLSP, other line-ministries (Ministry of Finance/PRO /Customs Office; Ministry of Economy, etc.)	Improved citizens understanding about relationship between paying taxes and the public goods and services received.	<ul style="list-style-type: none"> • Resultant reduction in undeclared work • Greater awareness that taxes pay for public goods and services.

Recommendation	Goal	Implementation	Responsible Institutions	Outcomes	Indicators of achievement
Changing citizens' values, norms and beliefs (cont.)					
19. Educate school children and university students of the benefits of declared work	Change values, norms and beliefs regarding the benefits of declared work and costs of undeclared work	<ul style="list-style-type: none"> • Introduce in the civic education curriculum lessons on why people pay tax, benefits of declared work, and costs of undeclared work • Introduce a national Undeclared Work-week • Involve sportspeople, singers or actors in order to have 'celebrity endorsement' for a large social media campaign addressed to young people on the benefits of declared work 	MLSP, SLI, PRO, Ministry of Education and Science, social partners	<ul style="list-style-type: none"> • Improved understanding of children and students about the benefits of paying taxes and social insurance, and working declared. • Promoting greater tax morale from early age • Resultant peer pressure on parents from children 	Greater awareness of benefits of declared work and costs of undeclared work among younger people
20. National competition on why pay your taxes/why work declared	Change values, norms and beliefs regarding the benefits of declared work and costs of undeclared work	<ul style="list-style-type: none"> • Use a celebrity role model to make a social media video on 'why pay your taxes' or 'why reject envelope wages' or 'why work declared' • Launch a competition for people to make their own video on the subject of 'why pay your taxes' 	Ministry of Finance/PRO in close cooperation with the MLSP and the Ministry of Economy	<ul style="list-style-type: none"> • Encourages self-reflection by a wide segment of the target population (e.g., young people) to consider the advantages of paying taxes 	Reduced tolerance of participation in undeclared work by the target group.

Recommendation	Goal	Implementation	Responsible Institutions	Outcomes	Indicators of achievement
Changing citizens' values, norms and beliefs (cont.)					
<p>21. Raising awareness of the general public about the “shadow” behaviour</p>	<p>Reduce the shadow behaviour of general public</p>	<ul style="list-style-type: none"> • Run a campaign against undeclared economy (for fair competition) which will include an online test for measuring the impact of an individual’s shadow activity: <ul style="list-style-type: none"> - taking or leaving a receipt on purchase, - in hospitals (extra payments for doctors) 	<p>Ministry of Finance, MLSP</p>	<ul style="list-style-type: none"> • Reduce the shadow behaviour of citizens 	<ul style="list-style-type: none"> • Number of tests taken by individuals

Recommendation	Goal	Implementation	Responsible Institutions	Outcomes	Indicators of achievement
Reforming formal institutions					
<p>22. Strengthening the human resources of SLI and training of labour inspectors</p>	<p>Produce more effectively equipped and trained labour inspectors</p>	<ul style="list-style-type: none"> • The professional staff at the SLI is ageing and there is no HR planning as to prepare new, professional staff • The training of labour inspectors on tackling undeclared work should be well-planned and improved • The SLI should make use of the ILO toolkit for the training of labour inspectors in tackling undeclared work 	<p>MLSP, SLI</p>	<ul style="list-style-type: none"> • Improved efficiency and effectiveness of inspectors Capacity-building of the inspectorate • Facilitates organisational culture change towards a more customer-friendly approach 	<p>Improvements in productivity of staff in achieving KPIs</p>
<p>23. Structural Reorganisation of SLI to improve the management of inspection activities at a Regional level</p>	<p>Improve the functioning of the SLI and its effectiveness</p>	<ul style="list-style-type: none"> • SLI has HQ-managed structure which mitigates against the development of regional initiatives and measures to detect, deter and prevent undeclared work at a local level • Regional Managers 	<p>MLSP, SLI</p>	<ul style="list-style-type: none"> • Improved local focus on inspection activity which suits the environment of each region (tourism, agriculture) • Improved promotional opportunities for SLI Inspectors. • Improved rate of detection of undeclared workers. 	<p>Appointed regional managers at the SLI</p>

Recommendation	Goal	Implementation	Responsible Institutions	Outcomes	Indicators of achievement
Greater involvement of social partners					
<p>24. Introduce employer-led voluntary supply chain responsibility initiative</p>	<p>Greater involvement of social partners in the fight against undeclared work</p>	<ul style="list-style-type: none"> • Firms in the supply-chain could be requested to show those higher in the supply chain that they comply with tax and social security obligations through external auditors and/or refer to the absence of wage, tax and social insurance arrears, and sanctions imposed in recent years. • This might be conducted as a pilot initiative by 10-15 larger employers as part of CSR strategy • Try to incorporate a provision (i.e. preferential treatment) for these companies in the annual CSR rewards. 	<p>MLSP to approach the largest chambers of commerce</p>	<ul style="list-style-type: none"> • Increases detection of undeclared work by involving social partners in its detection. • Provides a clear ‘demonstration effect’ to smaller firms that larger employers take compliance seriously • Shifts detection of undeclared work beyond solely a state responsibility by involving private businesses in the active detection of undeclared work. 	<p>Successful implementation among a selection of larger employers</p>

Thank you for your
attention