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# The Effects of Immigration and Unemployment on European Countries: A Comparative Social and Fiscal Perspective

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## Abstract

Many EU countries have disparities in fiscal taxes and social security contributions, which result in uneven ways for the governments to deploy their financial help. With this assistance, the member states will be able to overcome the pandemic's blockade, which has severely affected every nation. As the unemployment rate hit an all-time high, the states had to modify their policies to prevent poverty from spreading. While the legal aspect is getting better every day, not much research has been done from an economic perspective up until this point. Thus, this paper aims to compare the current legal framework with the economic initiatives that have been implemented thus far, while also analyzing the tangential point of immigration, which is a crucial consideration. Experts in every profession ultimately aim for fiscal harmonization, thus the parallels between the legal and economic measures are at core of this paper. The statistical correlation between the immigration rate and the unemployment rate demonstrates how closely related those two variables are to one another and how changing one will affect the other. As previously indicated, certain EU nations are not in a regular relationship because of their high rates of immigration and unemployment. In certain analyses, Romania serves as our starting point since, by examining Romania's relations with a specified group of EU nations, we may determine which of our population has opted to immigrate or make social contributions in. To sum up, this paper offers significant recommendations in the areas of economics and fiscal policy so that we can modify relevant policies to assist the underprivileged and shed light on legislative provisions so that the upcoming recession doesn't impact anyone.

**Keywords:** unemployment rate; immigrants; fiscal tax; social contributions;

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## 1. Introduction

Many changes have occurred in the labor market since the pandemic crisis, including the shift from the usual 9 a.m. to 5 p.m. office work schedule to a remote one. When it comes

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to the social security system and helping individuals in need, the situation has generated several challenges, whether they are related to the employer or the employee.

This article will primarily address the effects of the Covid-19 on the labor market, with a focus on the statistics related to immigrants and unemployment benefits. Both the number of unemployed people and the number of immigrants going back to their own countries are rising at the moment. This is the labor market's natural reaction to the pandemic. The main goal of this research is to make a comparison between the unemployment rate with the unemployment benefits and the immigration flows in EU countries in 2020 when the pandemic erupted to historical heights. As a result, we intend to highlight the most significant developments that occurred because of the pandemic crisis.

Due to the free movement of labor within the EU, immigrants make up a large portion of the population in many EU member states. Thus, immigration has a big effect on the labor markets in Europe. After the pandemic broke out, immigrant workers' employment experiences showed a variety of patterns. There was a notably sharp decline in the early stages of the pandemic, followed by a remarkably robust increase in 2021. In Europe, the employment rate of immigrants has recovered to its pre-pandemic levels, particularly in the hospitality industry, where 25% of workers are foreign nationals (OECD, 2020). Therefore, because of fiscal package measures adopted by the national governments and because of European funds allocated for their support, employment of immigrants has quickly been restored in countries that rely on the tourism sector, such as Italy, Spain, and Greece. Many other affected sectors, such as transportation, have also resumed. However, hiring was still a problem for the airline industry due to the pandemic.

National fiscal policy also affects corporate performance. The EU is a monetary Union, but the fiscal policies are national specific. Thus, state fiscal policies can have an effect on business profitability and hiring capacity (Roman et al., 2023). Eastern Europe has a competitive edge in the fiscal race to attract foreign direct investment (FDI) due to its cheap taxation, whereas the Western Union has higher taxes on profits. This is especially true during the privatization phase of state-owned firms in the region. Although direct profit taxes have increased in this region as well, they are still lower than in Western Europe. However, social contributions pose a significant burden for businesses and workers even in Eastern Europe (World Bank, 2023).

During 1995-2001, the unemployment rate displayed small variations. Due to a period of economic stability prior to the global financial crisis, 2008 saw a notable decrease to 7.2%; after the crisis, however, it climbed to almost 9%. Southern Europe had the highest unemployment rates, whereas the Eastern countries displayed lower unemployment rates. Due to the overall economic recovery in the EU, there was a notable decrease to 6.7% over the following decade, from 2009 to 2019. 2020 saw a 7.1% unemployment rate as a result of the epidemic, which temporarily halted all economic activity. Following the beginning of the economic recovery, the unemployment rate then settled at roughly 7% (World Bank, 2023).

In particular, we will look at how taxes and social system contributions have contributed to the conflict between two fundamental principles—the freedom to provide services to anyone and the protection of workers' rights—and how this has materialized over time. We will also discuss how these principles have been centralized and standardized to facilitate cross-border work without negatively affecting workers' conditions, and how this has improved employment in EU member states and increased their flexibility within the EU.

The current research also aims to analyze the current state of society subsequent to the Covid-19 pandemic, given that the epidemic has severely disrupted and impacted the foundations of community values that have been steadily rebuilt in recent years. Up until now, the only abstract idea that has been discussed is the payment of social contributions in other States' territories, as opposed to the parent State's, and how this affects cross-border employment. When Romania joined the EU, it started to open up to immigration, but at that time, there was a lack of clarity around the definitions of cross-border work, contribution period equivalency, and tax relief. Thus, there is a need for a clear and detailed explanation of how contribution and tax systems work in the context of immigration and migration.

The study's conceptual foundation will be the definition of the term "worker," since case law and legislation from the European Union have made a distinction between the term "employee," which is used in most Member States, and that which is used in the context of EU law (Joerges and Rödl, 2019).

What does service provision entail? For the purposes of Directive 96/71/EC, which deals with the posting of workers within the framework of service provision, it can be interpreted as either the hiring out of workers for use by an enterprise as part of a public or private contract, or as work performed by an enterprise on its own behalf or in coordination with another enterprise, within the framework of a contract concluded between that enterprise and the person to whom the services are intended (European Commission, 2016). Promoting the transnational provision of services requires anti-cartel laws and fair playing fields, but also measures to ensure that workers' rights are respected at both national and European Union level (European Commission, 2016).

This paper seeks to shed more light on the various forms of social risks, such as unemployment, by analyzing and detailing contributions in a way that strikes a strong balance between the work performed and the compensation received, regardless of whether we are talking about the tax authorities or other bodies of a similar nature or the economic level of employee earnings.

The emergence of a transnational dimension in employment relationships always prompts inquiries about the laws that apply to them and the benefits that go along with it. This is particularly true when it comes to sporadic periods of time when employees have been posted to or have been self-employed in the territory of other States, or even in the parent State. Since the legal employment relationship cannot be left to legal uncertainty, it is vital to provide for working and employment conditions related to employment relationships in a clear and favorable way.

Due to immigration and floating migration, it is now crucial to pay close attention to the unemployment and social security sectors, as well as the contracts that will be signed when determining each employee's work schedule. This presents a number of concerns and is uncommon in specialist practice, especially when deciding citizenship status or forming social arrangements (Eurostat, 2020). In this regard, the EU is making great efforts to regulate and apply uniformly its legislation in order to remove barriers and enable employees to engage in a simple and accessible way (Paragon Relocation, 2020). The European Union has decided to boost mobility by making it easier for jobseekers and European companies to meet wherever they may be. Additionally, preventing mistreatment of mobile workers inside the Union is a goal. Furthermore, effort is made to prevent undeclared work by helping to create a framework that benefits both parties in the working relationship.

According to the most recent Eurostat report, the EU has entered the deepest economic recession in its history. In all of Europe, there has been a noticeable decline in economic activity. As of the end of 2020, preliminary data indicated that the GDP of Europe had decreased by about 6% and that of the eurozone by 6.3% (Eurostat, 2020).

How much of an impact have the Covid-19 restrictions had? It has caused a symmetric decreasing factor affecting all the EU countries. Even though its effects might not have been equally distributed, it caused a lot of damage for the more than 109 million individuals who were already at risk of poverty prior to the pandemic.

These effects place a significant strain on the social protection systems all over Europe. While the Covid-19 crisis is likely to exacerbate already-existing inequalities, governments must ensure that the social effects of the crisis ensure decent living conditions and access to essential services like health, education, and housing for all. This will require a coordinated European response to ensure social and territorial cohesion (Suryahadi et al., 2020). According to the accompanying Staff Working Document "Identifying Europe's Needs for Recovery," reducing unemployment is the most urgent social requirement. In this regard, the European Commission (2016) forecasts that social measures will require investments of EUR 192 billion.

The pandemic and the measures used to contain it had a significant impact on the labor market in the eurozone during the first half of 2020 (Gräbner et al., 2020). What does this mean? The decline in employment stood at approximately 4% in 2020, as short-time workers are actually unemployed but are only statistically regarded as working. Since many persons with limited access to the labor market have been discouraged from actively pursuing jobs, they are not deemed unemployed. Additionally, an unemployed person must be available on the labor market, which was not possible everywhere during the strict confinement measures.

By examining patterns in profit-taxation, social contribution, unemployment rate, economic growth, and immigrant numbers for European countries we are trying to answer to the following research questions:

- 1. What is the relationship between immigration and unemployment rate inside the European area?*
- 2. What is the relationship between direct taxation of companies and the unemployment rate in European countries?*
- 3. What is the relationship between social contributions paid to the public budget and the unemployment rate in the European area?*

## **2. An analysis of the relationships between income tax rates, social contributions, labor market and immigrant trends in European countries**

### **2.1. Conceptual framework and macroeconomic trends**

High taxes on corporate profits are normally expected to increase unemployment rate due to an increased cost for the companies, but this relation also depends on labor productivity, substitution between labor and capital and elasticity of employment to salary and depends also on the way these public revenues are used by the public authorities. The public

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revenues collected through tax at the public budget can support larger public expenses for education, health, economic and social purposes that all contribute to sustainable economic growth and economic development, which can lead to an increase of employment in the long-term (Bettendorf et al., 2009; Balasoiu et al., 2023).

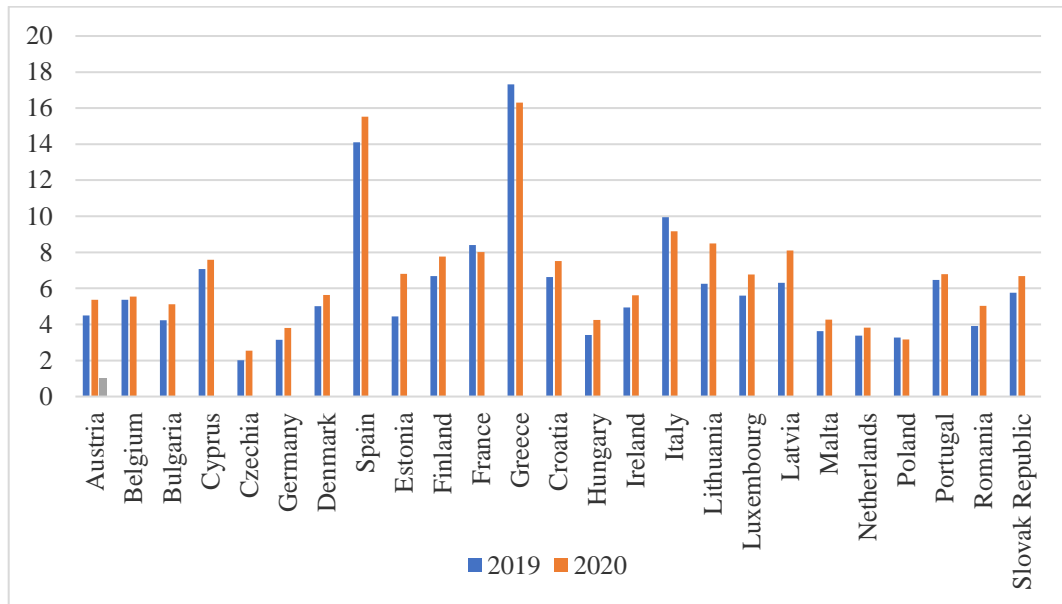
Çelikay (2023) and Abraham et al. (2023) have proved in their research that social expenditure is very important in supporting social welfare and diminishing the negative impact of unemployment, through the expansion effect. However, high levels of social contributions can be detrimental for companies and for the disposable income of households so the positive effects on social welfare are annihilated or delayed (Tang, 2022). Immigration may also help lower unemployment in the host country, but it may also raise it in the home country. Impact on unemployment depends on the public policies implemented in the host country to integrate immigrants on the national labor market as well as on the immigrants' skills and adaptability. That is why training and reconversion programs financed by the public budget are very important. So, these policies depend on collecting revenues from the public budget and efficiently using them for these specific purposes.

As Eurostat says, in 2018 there were: (a) 8.3 million citizens with a part-time job in insufficient employment; (b) 7.6 million citizens who were capable of working but were not interested in a job, and (c) 2.2 million citizens were interested in finding a job but couldn't start to work effectively. According to the latest statistics published by Eurostat (2021) in its database, the unemployment rate increased in most European countries in 2020 compared to 2019 because of the pandemic, as shown in graphs 1 and 2 below.

According to the mentioned graphs, we can state that countries with a large number of immigrants are the Czech Republic (with a 2.2% unemployment rate), Austria (4.9% unemployment rate), Sweden (a 6.4% unemployment rate), Greece (19.3% unemployment rate), Montenegro (with a 15.2% unemployment rate), Belgium (6% unemployment rate), Romania (a 4.2% unemployment rate), Netherland (3.8% unemployment rate), Poland (with a 3.9% unemployment rate), Italy (10.6% unemployment rate), France (9% unemployment rate), Spain (with a 15.3% unemployment rate) and Germany (a 3.4% unemployment rate). According to those data, most of the countries with many immigrants present low unemployment rates.

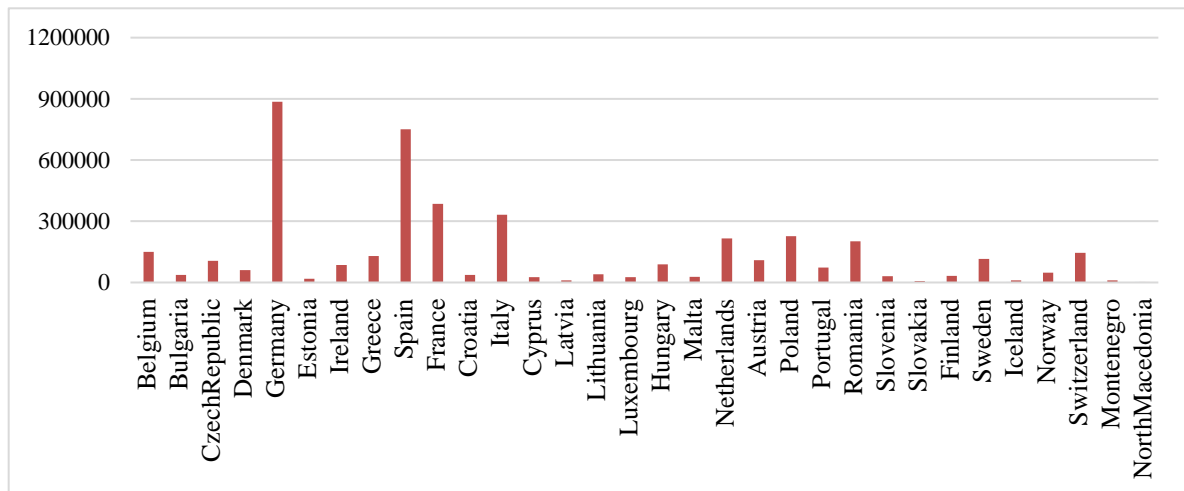
Of course, there are noteworthy exceptions, such as Greece, Italy, Spain, and France, but because these nations are in Southern Europe and draw a large number of immigrants for seasonal work in tourism, many African immigrants travel there by sea. There are also some countries with an inverse relationship between the number of immigrants and the unemployment rate, including Ireland and Switzerland. As small European economies, these countries have significant labor market protectionism in favor of their own employees, which explains why they have few unemployed and immigrants. These are the changes in the chosen European nations with the highest or lowest rates of unemployment or immigration; the study period was chosen to emphasize the influence of the Covid epidemic on these occurrences.

**Figure 1. Unemployment rate in the European Union (%), 2019-2020**



Source: Eurostat, database 2019-2020.

**Figure 2. Immigrants in the EU by number (2019)**



Source: Eurostat, Total number of long-term immigrants arriving into the reporting country during the reference year, 2019.

**2.2. New effects on the unemployment rate and labor market after the Covid-19**

According to the International Labour Organization (ILO, 2021), there is an upward tendency in the elimination of jobs in lower-wage sectors populated by illiterate people. During the pandemic, the fires primarily strike women, young people, and unskilled workers. Another intriguing aspect that has been noticed since 2020 is the 8.8% decrease in weekly hours worked compared to 2019. This happened as a result of a decline in law-related employment across all industries since the pandemic's start. Furthermore, working hours in 2020 were substantially less impacted than they were in 2009, during the financial crisis. There was a 2.5-hour decrease in 2020 and a 0.6-hour decline in 2009 (ILO, 2021).

Next, the broad idea of short-term labor needs to be discussed. According to Radu (2022), “it represents the loss or reduction of working time while maintaining the status of

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employee, but with a suspended employment contract, which inevitably leads to a reduction in working time according to the employer's wishes and needs". Otherwise, being unemployed is described as not having a job for a brief period of time. As mentioned above, there are two types of unemployed people:

- the ones who are actively seeking for a new job to continue their career, and
- the ones who try to avoid the labor market by looking for work which does not suit them or the ones who are unwilling to work.

However, when working hours are reduced, a new concept in the field is emerging – the zero hour workday. Why is this idea so intriguing? A person who stops working is regarded as unemployed or inactive, yet in this instance, some people continue to have their employment status despite no longer working.

A detailed examination of the key elements ensuring social security for both employers and employees will be provided. This paper will provide a detailed analysis of the effects of taxes, social contributions, and real wages in the various social security systems of the European Union on immigration and employment in EU member states. We will assess the connection and points of interaction between worker protection and unrestricted mobility of products and services.

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Whether we discuss the tax authorities or other similar bodies, or the economic level of the Houses, the goal of this work is to analyze and detail contributions in order to create a strong balance between the work done and the compensation received. This will help to shed more light on the various types of social risks, such as unemployment.

The emergence of a transnational dimension in employment relationships always prompts inquiries about the laws that apply to them and the benefits that go along with it. This is particularly true when it comes to sporadic periods of time when employees have been posted to or have been self-employed in the territory of other States, or even in the parent State. Since the legal employment relationship cannot be left to legal uncertainty, it is vital to provide for working and employment conditions related to employment relationships in a clear and favorable way.

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The European Union has decided to boost mobility by making it easier for jobseekers and European companies to meet wherever they may be. Additionally, preventing mistreatment of mobile workers inside the Union is a goal. Furthermore, effort is made to prevent undeclared work by helping to create a framework that benefits both parties in the working relationship.

The pandemic and the measures used to contain it had a significant impact on the labor market in the eurozone during the first half of 2020 (Gräbner et al., 2020). What does this mean? The decline in employment stood at approximately 4% in 2020, as short-time workers are actually unemployed but are only statistically regarded as working. Since many persons with limited access to the labor market have been discouraged from actively pursuing jobs, they are not deemed unemployed. Additionally, an unemployed person must be available on the labor market, which was not possible everywhere during the strict confinement measures.

### **2.3. Effect of social contributions on unemployment**

Unemployment insurance can be an effective tool to protect workers from unemployment and encourage formal job creation in developing countries (Asenjo, Pignatti, 2019). However, according to research (Bosch, 2016), significant hurdles persist in the implementation and growth of unemployment insurance in developing nations. These difficulties include achieving coverage in high-income nations, financing the scheme without disrupting the labor market, and assuring progressive redeployment.

A key aspect of unemployment insurance is that it acts as a redistribution mechanism, shifting income from employed to unemployed. In principle, this is desirable as additional resources are of critical importance for the unemployed than for employees. It is useful to consider two main ways in which an unemployment insurance system affects labor markets with large informal sectors. First, on the demand side, unemployment insurance affects the type of job created (formal versus informal) and secondly changes incentives to seek and accept a formal job after an involuntary period of unemployment.

According to the above-mentioned statistics, most European countries with a big number of immigrants have low unemployment rates. There are also some major outliers, like Greece, Italy, Spain, and France. These differences from the rest of Europe can be explained in the first three nations by unfavorable macroeconomic trends during 2008 (Eurofund, 2008), while France faces challenges with African immigrants from former colonies who are unable to integrate into the labor market.

Ireland, Hungary, Malta, and Switzerland are significant exceptions to the general rule that the number of immigrants and the unemployment rate are inversely related. Due to their small European economies, these nations have strong labor market protectionism that helps their own workers, which explains why there aren't many immigrants or jobless people living in these countries.

Because of the combination of these developments, it is interesting to see how this research captures changes in European economies over a variety of time periods in light of the financial, economic, and pandemic problems that have recently occurred.

## **3. Conclusion**

Nowadays, as the EU has grown, many ideas have evolved and reconfigured, including immigration, migration, and the unemployment rate. In the meantime, fiscal consolidation is necessary in many EU nations to reduce the pandemic's effects and the deterioration of their economies, as many were forced to close their businesses due to Covid-19 restrictions, and social protection was necessary for both employers and employees to avoid collapsing.



It would be a great idea to focus on enhancing the quality of life of those who are unemployed. Rather than waiting until their unemployment benefits ran out, they had to find new jobs as soon as possible. Material laws and assistance for the underprivileged are essential, and it would be beneficial to have the expertise in these fields in order to create effective policies. The legal and economic areas need to intersect at some point where enhancing the quality of work-life is imperative.

Whereas Denmark finances most of its social security through general taxation, meaning significant intragovernmental transfers to social security funds, Malta's social security system is not reported independently from the central government. Ireland began providing social security fund data in 2021.

The share of subcentral revenue (defined as revenue at the local level plus, where it exists, the state or other regional level) varies from approximately 1 % (Malta) to almost one third of total revenue (Belgium and Germany). The amount of tax revenue recorded in general government is a very imperfect indicator of fiscal autonomy, as the subsectors of general government may have (legal) rights to receive current transfers within general government or other revenue from other subsectors. The share of social security contributions increased in almost all countries and indirect taxes decreased in a generalized manner (European Commission, DG Taxation and Customs Union, based on Eurostat and DG ECFIN Ameco data).

When comparing the years before to the lockdown in 2020, we see that fewer women and men were immigrants, with the overall number of immigrants reducing considerably from the year before (Eurostat, 2021).

The predominant countries in which Romanians have chosen to emigrate are Austria, Belgium, France, Great Britain, and Spain. The countries with the fewest Romanian immigrants are Denmark, Norway, Sweden, and the Netherlands (Eurostat, 2021). Regarding age, we observe that there was a similar upward trend in 2019 as compared to other years, with the largest group of emigrants being those between the ages of 25 and 49. Age-wise, there was a decline as a result of the lockdown; fewer young individuals have chosen to leave the country, as reported (INSSE, 2018).

We conclude that, for the majority of European countries, there appears to be a negative relationship between immigration and unemployment rates; however, this relationship also depends on other factors, such as the elasticity of labor force to wages and the public policies that each country in Europe implements on the domestic labor market. The public budget must be financed in part by significant collected public revenues in order to pursue such programs to integrate immigrants and lower the unemployment rate. Because of this, levels of social contributions and corporate profit taxation are crucial. In the short term, higher taxes and social contributions discourage investments, which leads to higher unemployment. However, over time, these negative consequences can be eliminated by using the public budget to fund social and economic goals that promote strong, long-term economic growth and development. Additional studies could look into the relationship between public spending and unemployment or the nexus between labor productivity and the rate of unemployment in Europe.

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