



Social Security in the Digital Era –
Should we be taxing Robots



Social Security in the Digital Era

CHALLENGES – TYPES OF EMPLOYMENT

- Effect of Digital transformation - societies and economies worldwide
- Emergence of Platform workers, non-standard contracts and self-employment



Challenges To Employment Relationship - on Social Security Programs:

- No recognition as a standard dependent worker = no standard employment contract = no access to social protection
- Challenges for jobs and skills as well as taxation





Social Security in the Digital Era

Challenges To Employment Relationship - on Social Security Programs:

- Standard Employment Relationship (SER)
- Non-standard forms of employment
- Imbalance - social security and tax concepts





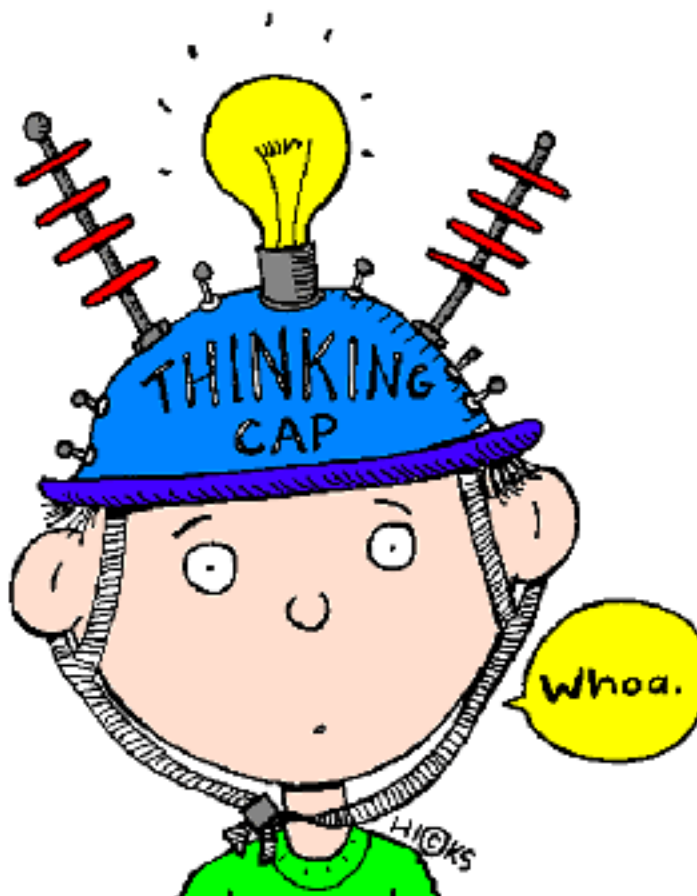
Social Security in the Digital Era

Tax Robots which Steal your Jobs

- Taxing the companies that employ robots
- The Pros and Cons to a robot tax
- The South Korean Robot Tax



What's Next...





Social Security in the Digital Era

Thank you ...



The Future of Collective Bargaining and Social Justice in the Digital Era