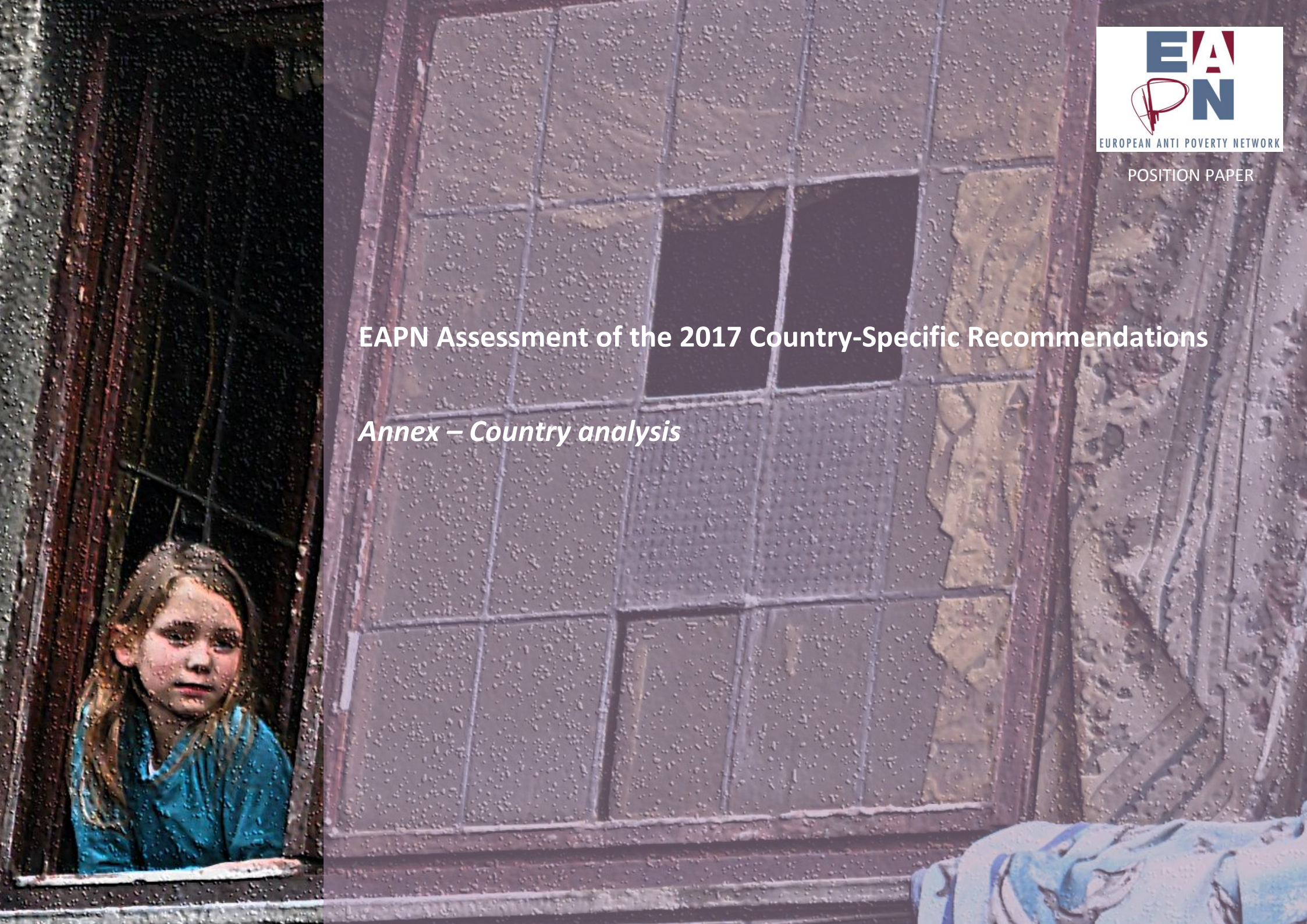


# EAPN Assessment of the 2017 Country-Specific Recommendations

## *Annex – Country analysis*





## EAPN 2017 Country-Specific Recommendations Assessment Table

*Text in **bold**: denotes potentially positive recommendations contributing to poverty target*

	MACROECONOMICS TAXATION	EMPLOYMENT / EDUCATION / PENSIONS	POVERTY INCLUSION	SOCIAL	COMMENTS
<a href="#">Austria</a> <a href="#">2 CSRs</a> <a href="#">1 'Poverty'</a> <a href="#">CSR</a>	CSR 1: Pursue its fiscal policy in line with the requirements of the preventive arm of the Stability and Growth Pact, which implies to achieve its medium term budgetary objective in 2018, taking into account the allowance linked to unusual events. Ensure the sustainability of the healthcare system and of the pension system. Rationalise and streamline competencies across the various layers of government and align their financing and spending responsibilities.	CSR 2: <b>Improve labour market outcomes of women, also through the provision of full-time care services. Improve the educational achievements of disadvantaged young people, in particular those from a migrant background.</b> Foster investment in the services sector by reducing administrative and regulatory barriers, easing market entry and facilitating company growth.	?		<p>There is supposed to be a CSR on Poverty reduction &amp; social inclusion, according to the Commission. It is not clear where the CSR on poverty is, as neither poverty nor the shortfall on the poverty target are mentioned in the CSR, nor in the preamble.</p> <p>CSR 1 focuses on deficit reduction, but references to the sustainability of health and pension schemes are entirely focused on cost-cutting. In the preamble, it is clear that adequacy, coverage and quality of services are not taken into account</p> <p>In the preamble, flexibility to the budget deficit is allowed because of higher costs due to high refugee acceptance. There is however no mention of the progress / impact of the increased minimum income.</p>

				<p>CSR 2 on improving labour participation for women and educational attainment for young people from disadvantaged backgrounds could be positive, depending on how it is implemented and reflects EAPN members' recommendations, as is the call for provision of care services – though the quality and affordability aspect are not mentioned.</p> <p>The Preamble positively highlights the significant gender pay-gap, as well as the overrepresentation of women in part-time employment, due to caring responsibilities.</p>
<a href="#">Belgium</a> <a href="#">3 CSRs</a>	<p><b>CSR 1:</b> Pursue its fiscal policy in line with the requirements of the preventive arm of the Stability and Growth Pact, which translates into a substantial fiscal effort for 2018. When taking policy action, consideration should be given to achieving a fiscal stance that contributes to both strengthening the ongoing recovery and ensuring the sustainability of Belgium's public finances. Agree on an</p>	<p><b>CSR 2: Ensure that the most disadvantaged groups, including people with migrant background, have equal access to quality education, vocational training, and the labour market.</b></p>		<p>There is no mention of poverty and social exclusion. CSR 1 continues to focus on reducing deficits, but there is a call for reorganization of the composition of public spending to enable more investment on public infrastructure. Unfortunately, this is responsible for cuts in social expenses, including social security, which impacts negatively on poverty. There is no recommendation to upgrade the levels of minimum income to ensure dignified lives.</p>

	<p>enforceable distribution of fiscal targets among government levels and ensure independent fiscal monitoring. Remove distortive tax expenditures. Improve the composition of public spending in order to <b>create room for infrastructure investment</b>, including on transport infrastructure.</p> <p><b>CSR 3:</b> Foster investment in knowledge-based capital, notably with measures to increase digital technologies adoption, and innovation diffusion. Increase competition in professional services markets and retail, and enhance market mechanisms in network industries.</p>		<p>The preamble calls for more coherence in tax policy away from labour and to green taxes, but also by increasing consumer taxes. These run the risk of hitting the poor hardest, rather than supporting progressive taxation, taxes on profit and capital. A distributional impact assessment of tax policy, as highlighted in the EC chapeau communication would be beneficial.</p> <p>CSR 2 on education looks very positive, but it is a pity that the CSR was not extended to require access of these groups to an <i>inclusive</i> labour market.</p> <p>In the Preamble, wages are only seen from a cost-competitiveness angle. Increases in retirement age and wage moderation are praised. Transitions from inactivity to employment are deemed low, particularly for groups such as low-skilled, the young, older workers and people with a migrant background (the latter have the highest employment gap in the EU). Positively, low wage traps are highlighted. Preamble also encouragingly stresses educational inequalities linked to socioeconomic background (above the EU and OECD averages).</p>
--	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

<p><a href="#">Bulgaria</a>  <a href="#">4 CSRs</a>  <a href="#">1 'Poverty CSR'</a></p>	<p><b>CSR 1: Further improve tax collection and tax compliance, including through a comprehensive set of measures beyond 2017. Step up enforcement of measures to reduce the extent of the informal economy, in particular undeclared work.</b></p> <p><b>CSR 2:</b> Take follow-up measures on the financial sector reviews, in particular concerning reinsurance contracts, group-level oversight, hard-to-value assets and related-party exposures. Improve banking and non-banking supervision through the implementation of comprehensive action plans, in close cooperation with European bodies. Facilitate the reduction of still high corporate non-performing loans, by drawing on a comprehensive set of tools, including by accelerating the reform of the insolvency framework and by promoting a functioning secondary market for nonperforming loans.</p>	<p><b>CSR 4:</b> Ensure efficient implementation of the 2014-2020 National Public Procurement Strategy.</p>	<p><b>CSR 3: Improve the targeting of active labour market policies and the integration between employment and social services for disadvantaged groups. Increase the provision of quality mainstream education, in particular for Roma. Increase health insurance coverage, reduce out-of-pocket payments and address shortages of healthcare professionals. In consultation with social partners, establish a transparent mechanism for setting the minimum wage. Improve the coverage and adequacy of the minimum income.</b></p>	<p>Bulgaria receives a so-called poverty CSR, as in 2016. It is recognized as the Member State with the highest levels of poverty in the EU. However, poverty is not mentioned in the CSR, although inequality is, nor is the need for an integrated strategy highlighted, although some individual elements are mentioned</p> <p>CSR 1 gives a welcome focus to improving tax collection and compliance, but does not call for progressive taxation, with changes to flat taxes, despite the mention of this possibility focus in Commission's chapeau Communication. Without this shift, improvements in welfare state and social infrastructure is not possible and inequality will continue to increase.</p> <p>CSR 1 regarding undeclared work could be positive, provided it doesn't penalise poor workers who are simply trying to survive, but punishes employers instead.</p> <p>CSR 3 is meant to be a 'poverty CSR', but poverty is not mentioned. It focuses first on targeted activation, rather than</p>
--------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

				<p>personalised. Depending on how it is implemented, the integration of activation and social services could be positive, however concerns would be raised about increased conditionality with benefits, which are already very inadequate.</p> <p>Improving access for Roma children to quality education is also positive. Developments regarding minimum wage will need to be monitored to see if they are positive.</p> <p>It positively calls for increase health coverage, with important mention of reducing out of pocket payments, but fails to mention need for major public investment in health to ensure universal access and coverage.</p> <p>It positively calls for improvement of coverage and adequacy of minimum income. However, it doesn't call for higher spending on social protection, nor does it highlight the gaps in pensions and other benefits, although referred to in the preamble.</p> <p>The Preamble gives a stronger focus on poverty, recognizing that Bulgaria is the</p>
--	--	--	--	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

				<p>poorest Member State in the EU, and that inequality continues to rise, but doesn't propose an integrated strategy to tackle this. It also recognizes the huge problem of inadequately funded social protection systems.</p> <p>The Preamble also speaks about limited inclusion of young people in the labour market and of skills mismatches, as well as the shrinking of the working age population due to ageing and emigration. It also mentions child poverty and exclusion, and links to the parents' educational achievement, but not the full "Investing in Children" approach.</p>
<a href="#">Croatia</a> <a href="#">5 CSRs</a> <a href="#">I Poverty</a> <a href="#">CSR</a>	<p><b>CSR 1:</b> Pursue its fiscal policy in line with the requirements of the preventive arm of the Stability and Growth Pact, which implies to remain at its medium-term budgetary objective in 2018. By September 2017, reinforce budgetary planning and the multiannual budgetary framework, including by strengthening the independence and mandate of the Fiscal Policy Commission. Take the necessary</p>	<p><b>CSR 2:</b> Discourage early retirement, accelerate the transition to the higher statutory retirement age, and align pension provisions for specific categories with the rules of the general scheme. <b>Improve coordination and transparency of social benefits.</b></p> <p><b>CSR 3: Improve adult education, in particular of older workers, the low-skilled, and the long-term unemployed. Accelerate</b></p>		<p>Croatia receives a supposed is CSR on poverty reduction &amp; social inclusion. Although the 30% AROPE rate is mentioned in the preamble, it is not referenced in the CSR.</p> <p>CSR 1 on property tax could be positive, but lacks an overall progressive taxation approach.</p> <p>It is unclear whether CSR 1 on wages is positive or not. CSR 2 on increasing retirement age does not speak about adequate support to older workers to</p>

<p>steps for the <b>introduction of the value based property tax.</b> Reinforce the framework for public debt management, including by ensuring annual updates of the debt management strategy.</p> <p><b>CSR 4:</b> Reduce the fragmentation and improve the functional distribution of competencies in public administration, while enhancing the efficiency and <b>reducing territorial disparities in the delivery of public services. In consultation with social partners, harmonise the wage-setting frameworks across the public administration and public services.</b></p> <p><b>CSR 5:</b> Speed up the divestment of State-owned enterprises and other State assets, and improve corporate governance in the State-owned enterprise sector. Significantly reduce the burden on businesses stemming from costs of regulation and from administrative burdens. Remove regulatory restrictions hampering access to and the</p>	<p><b>the reform of the education system.</b></p>		<p>stay on the labour market longer, nor about ensuring adequacy of pensions.</p> <p>The recommendation to improve coordination and transparency of social benefits is important, but needs to address the overall lack of investment / levels of social protection and particularly minimum income, which is highlighted in the preamble.</p> <p>CSR 3 on improving education seems positive.</p> <p>CSR 4 positively tackles the need to reduce territorial disparities, but could underline more strongly the need to guarantee quality, affordable services to all, not just cost efficiency.</p> <p>CSR 5 encourages privatisation and deregulation, but misses a distributional/social impact analysis, and proposals to ensure guarantees of employment/social standards.</p> <p>The Preamble highlights the shrinking of the working age population due to ageing and emigration, as well as the increase in long-term unemployed. It</p>
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------	--	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------



	practice of regulated professions and professional and business services. Improve the quality and efficiency of the justice system, in particular by reducing the length in civil and commercial cases.			also says that caring responsibilities are a factor, and stresses lack of childcare and flexible working time arrangements, as well as unpaid paternity leave. However, the plight of young people and particularly NEETs is not addressed, nor gender gaps in pay, or income support/pension systems.
<a href="#">Cyprus</a> <a href="#">5 CSRs</a>	<p><b>CSR 1:</b> Pursue its fiscal policy in line with the requirements of the preventive arm of the Stability and Growth Pact, which implies to remain at its medium-term budgetary objective in 2018. By end-2017, adopt key legislative reforms aiming to improve efficiency in the public sector, notably on the functioning of public administration, governance of State-owned entities and local governments.</p> <p><b>CSR 2:</b> Increase the efficiency of the judicial system by modernising civil procedures, implementing appropriate information systems and increasing the specialisation of courts. Take additional measures to eliminate impediments to the full implementation of the</p>	<p><b>CSR 5: Speed up reforms aimed at increasing the capacity of public employment services and improving the quality of active labour market policies delivery. Complete the reform of the education system to improve its labour market relevance and performance,</b> including teachers' evaluation. <b>By end-2017, adopt legislation for a hospital reform and universal health care coverage.</b></p>		<p>No reference is made to poverty. CSR 1 primarily focuses on maintaining reductions on debt and deficits, which could undermine poverty reduction. The call to improve efficiency in public administration is welcomed.</p> <p>CSR 4 Emphasis is placed on fast-track to investment, but not on social investment in services and people. EAPN members do not view privatisation as the way forward – to the contrary it is likely to create additional problems in the fight against poverty.</p> <p>CSR 5 regarding improving the capacity of public employment services and the quality of activation could be positive, although there are concerns about the implied requirements to reduce public sector wages. Education reforms could</p>

<p>insolvency and foreclosure frameworks, and to ensure reliable and swift systems for the issuance of title deeds and the transfer of immovable property rights.</p> <p><b>CSR 3:</b> Accelerate the reduction of non-performing loans by setting related quantitative and time-bound targets for banks and ensuring accurate valuation of collateral for provisioning purposes. Create the conditions for a functional secondary market for non-performing loans. Integrate and strengthen the supervision of insurance companies and pension funds.</p> <p><b>CSR 4:</b> Accelerate the implementation of the action plan for growth, focussing in particular on fast-tracking strategic investments and improving access to finance and by end2017, resume the implementation of the privatisation plan. Carry out the ownership unbundling of the Electricity Authority of Cyprus by the end of 2017.</p>			<p>be damaging if they feature a labour market only approach.</p> <p>The Preamble highlights the particularly difficult situation of young people and the long-term unemployed, and warns that short-term contracts don't solve the structural issues.</p> <p>CSR 5 provides important support to ensure effective implementation of universal health coverage. In the preamble, it is made clear it should be adequate and effective, but no mention is made of affordability. The financing also remains uncertain given CSR 1 on budget sustainability.</p> <p>No reference is made to adequacy of social protection systems.</p>
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	--	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

<a href="#">Czech Republic</a> <a href="#">2 CSRs</a>	<p><b>CSR 1:</b> Ensure the long-term sustainability of public finances, in view of the ageing population. Increase the effectiveness of public spending, notably by fighting corruption and inefficient practices in public procurement.</p>	<p><b>CSR 2:</b> Remove obstacles to growth, in particular by streamlining procedures for granting building permits and further reducing the administrative burden on businesses, by rolling out key e-government services, by improving the quality of R&amp;D and by <b>fostering employment of underrepresented groups</b>.</p>		<p>CSR 1 focuses on sustainability of public finances, with reference to ageing population. Within the preamble, criticisms are made of the attempts to cap pension age and keep indexing. The impact on increasing poverty for older people is however not considered. There is a positive recommendation on fighting corruption.</p> <p>CSR 2 focuses on de-regulation, without consideration of potential negative impact on employers' compliance on labour legislation.</p> <p>Depending on how it is implemented, and if it means personalised, integrated support, CSR 2 on the labour market integration of underrepresented groups could be positive.</p> <p>While the Preamble highlights as a real issue low educational attainment connected to socio-economic background, and the particularly difficult case of Roma children in education, as well as insufficiently inclusive education and inequalities in access, no CSR is addressed to the Czech Republic about it.</p>
----------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

				<p>The Preamble and CSRs however fail to mention the need to increase the level of minimum wage and imposition of stricter controls on employer's compliance with labour legislation.</p> <p>The preamble also mentions the Act on Social Housing and difficulties of access to the labour market for women, linked to lack of quality and affordable childcare, but without a CSR. However, it fails to highlight the lack of adequacy of income and income support, particularly for children.</p>
<a href="#">Denmark</a> <a href="#">1 CSR</a>	<b>CSR 1:</b> Foster competition in the domestically oriented services sector.			<p>Poverty is not mentioned, nor growing inequality. The CSRs have not addressed poverty since 2014 in Denmark despite clear deterioration in the situation for excluded and vulnerable people, often linked to the negative social reforms. Although Denmark still has some of the best Minimum Income Standards and network of social services in the EU, poverty and inequality have grown relatively since 2010. This is challenging the fundamental values of the Danish welfare model: solidarity, equality and universality.</p>



				<p>The Preamble speaks about Denmark making progress towards the education and employment targets, but notes that the poverty reduction target lags behind. However, only the low work intensity indicator is considered, not relative poverty or severe material deprivation. It focuses on concerns about raising the employability of migrants, the low-skilled, young and older workers, but not about the quality of jobs, nor issues about other groups. Nor does it address issues around ensuring adequacy, coverage and take up of benefits particularly regarding youth, migrants and other excluded groups, nor an overall integrated approach to promote social inclusion and development.</p> <p>The National Social Report which should provide more detailed analysis and support for this approach has not been published since 2014.</p>
<a href="#">Estonia</a> <a href="#">2 CSRs</a> <a href="#">1 'Poverty CSR'</a>	<p><b>CSR 1:</b> Pursue its fiscal policy in line with the requirements of the preventive arm of the Stability and Growth Pact, which implies to remain at its medium-term budgetary objective in 2018.</p> <p><b>Ensure better adequacy of the</b></p>			<p>Estonia receives a so-called poverty CSR. However, not as a separate CSR, but one element of CSR 1. CSR 1 on better adequacy of social safety net is very welcome, recognizing the increase in at risk of poverty since 2010. However, the implementation seems ambiguous</p>

	<p><b>social safety net. Take measures to reduce the gender pay gap, in particular by improving wage transparency and reviewing the parental leave system.</b></p> <p><b>CSR 2:</b> Promote private investment in research, technology and innovation, including by implementing measures for strengthening the cooperation between academia and businesses</p>		<p>when seen within the overall Recommendation for reduction of deficits.</p> <p>The reference in CSR 1 on reduction the gender pay gap is also very welcome. Within the preamble, references are made to the progress on ensuring access to high quality services, and addressing the gender pay gap, and also welcomes action on progressive taxation, mainly through raising personal allowances for low wage earners.</p>
<a href="#">Finland</a> <a href="#">3 CSRs</a>	<p><b>CSR 1:</b> Pursue its fiscal policy in line with the requirements of the preventive arm of the Stability and Growth Pact, which implies to achieve its medium term budgetary objective in 2018, taking into account the allowances linked to unusual events, the implementation of the structural reforms and investments for which a temporary deviation is granted. <b>Ensure timely adoption and implementation of the administrative reform to improve cost-effectiveness of social and healthcare services.</b></p>	<p><b>CSR 2:</b> Promote the further alignment of wages with productivity developments, fully respecting the role of social partners. <b>Take targeted active labour market policy measures to address employment and social challenges,</b> provide incentives to accept work and promote entrepreneurship.</p>	<p>Poverty is not mentioned in the CSR, nor in the preamble.</p> <p>CSR 1 pursues fiscal sustainability, primarily targeted at cost effectiveness of health and care services. However, this is not balanced by a concern for reducing inequalities, and ensuring adequacy, quality and affordability. The preamble's focus on the new proposal on 'freedom of choice' is worrying, as it will not promote equality nor cost-effectiveness.</p> <p>CSR 2 is so ambiguously phrased that it is not possible to understand if it is positive or not – however, it is not</p>

	<b>CSR 3:</b> Continue to improve the regulatory framework and reduce the administrative burden to increase competition in services and to promote investment.			<p>encouraging that social challenges are reduced to labour market solutions only, with no mention of adequacy of social protection and minimum income, or indeed the current basic income experiment, and ensuring equal access to key services, including health and care.</p> <p>The Preamble praises the raising of the retirement age, alongside a freeze on salary, increase in working hours and social security contributions, as part of the Competitiveness Pact – all worrying, with no reflection on the social impact or cost in terms of poverty and inequality. Equally of concern is the support to tighter negative job incentives (obligation for the unemployed to accept a job offer and to participate in activation schemes, as well as reduced benefits). No mention is made of challenges of affordable housing, or the difficult situation of the long-term unemployed and other key groups.</p>
<a href="#">France 4 CSRs</a>	<b>CSR 1:</b> Ensure compliance with the Council recommendation of 10 March 2015 under the excessive deficit procedure.	<b>CSR 2:</b> Consolidate the measures reducing the cost of labour to maximise their efficiency in a budget neutral manner and in		No mention is made of poverty. CSR 1 prioritizes the reduction of the deficit, with direct criticism of the levels of social spending in the preamble, and

	<p>Thereafter, pursue fiscal policy in line with the requirements of the preventive arm of the Stability and Growth Pact, which translates into a substantial fiscal effort for 2018. When taking policy action, consideration should be given to achieving a fiscal stance that contributes to both strengthening the ongoing recovery and ensuring the sustainability of France's public finances. Comprehensively review expenditure items with the aim to make efficiency gains that translate into expenditure savings.</p> <p><b>CSR 4:</b> Further reduce the regulatory burden for firms, including by pursuing the simplification programme. Continue to lift barriers to competition in the services sector, including in business services and regulated professions. Simplify and improve the efficiency of public support schemes for innovation</p>	<p>order to scale up their effects on employment and investment. Broaden the overall tax base and take further action to implement the planned decrease in the corporate income statutory rate</p> <p><b>CSR 3: Improve the access to the labour market for jobseekers, notably the less qualified workers and people with a migrant background, including by revising the system of vocational education and training.</b> Ensure that minimum wage developments are consistent with job creation and competitiveness.</p>		<p>without reference to the need to carry out distributional impact, to ensure that poverty and inequality are not increased.</p> <p>CSR 2 emphasizes cuts to social security contributions, but without clarifying how adequate social protection systems will be financed. Neither are gaps in adequacy and coverage for key groups, eg youth, migrants etc, addressed.</p> <p>The reference to broadening the tax base appears positive, although the main focus is reducing corporation tax, rather than increasing progressive tax and its role in redistribution of income/wealth.</p> <p>CSR 3 appears positive in what concerns activation, though it does not explicitly say personalised, integrated support. The reference to minimum wages is very worrying – it mentions job creation and competitiveness, but not in-work poverty, so it is not consistent with Employment Guidelines 5 and 8.</p> <p>While no recommendation is made on this, the Preamble notes that pupils</p>
--	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------



				<p>from a disadvantaged background are more often steered towards initial vocational education, which also accounts for the large majority of early drop outs, contributing to high educational inequalities, and that the impact of socioeconomic status on students' performance is the highest in the OECD. The Preamble also worryingly speaks about the 'risks' of increasing minimum wage, which would mean increases in all other salary levels.</p> <p>CSR 4 focuses on deregulation and privatisation, but without reference to the need to ensure employment and social protection rights are maintained.</p>
<a href="#">Germany</a> <a href="#">2 CSRs</a>	<p><b>CSR 1: Use fiscal policy to support domestic demand and achieve a sustained upward trend in investment. Accelerate public investment at all levels of government, especially in education, research and innovation, and address capacity and planning constraints for infrastructure investments. Further improve the efficiency and investment friendliness of the tax system. Stimulate</b></p>	<p><b>CSR 2: Reduce disincentives to work for second earners and facilitate transitions to standard employment. Reduce the high tax wedge for low-wage earners. Create conditions to promote higher real wage growth, respecting the role of the social partners.</b></p>		<p>No mention is made of poverty, although in the preamble poverty of older people and inequality are highlighted.</p> <p>CSR 1 could be positive, as it asks for the surplus to be used for increased public investment. However, no mention is made of the need to invest in integrated active inclusion, and particularly increase in integration budgets for long-term unemployed.</p>

	competition in business services and regulated professions.			<p>The emphasis on investment friendliness of tax doesn't consider distributional impact, and the need to collect more from capital to finance social protection.</p> <p>CSR 2 could be positive in terms of increasing wages and real incomes by reducing tax wedge for low wage earners.</p> <p>The Preamble speaks about a proliferation of part-time work, as well as mini jobs which is seen as negative, as well as a lack of childcare facilities and persistent disincentives for second earners, and the high gender pay gap (22% compared to the EU average of 16.3). It also calls for higher wage growth in real terms.</p> <p>The preamble talks of growing threat of older people poverty and the threat to adequacy, particularly because of the decline of pillar 1. It also references inequality and high levels of wealth inequality but without CSRs.</p>
<b>Greece</b>	Greece is currently under Macroeconomic adjustment programme.			

<p><a href="#">Hungary</a>  <a href="#">3 CSRs</a>  <a href="#">1 Poverty</a>  <a href="#">CSR</a></p>	<p><b>CSR 1:</b> Pursue its fiscal policy in line with the requirements of the preventive arm of the Stability and Growth Pact, which translates into a substantial fiscal effort for 2018. When taking policy action, consideration should be given to achieving a fiscal stance that contributes to both strengthening the ongoing recovery and ensuring the sustainability of Hungary's public finances.</p> <p><b>CSR 2:</b> Complete the <b>reduction of the tax wedge for low-income earners</b> and simplify the tax structure, notably by reducing the most distortive sector-specific taxes. Strengthen transparency and competition in public procurement, by implementing a comprehensive and efficient e-procurement system, and <b>strengthen the anticorruption framework</b>. Strengthen regulatory predictability, transparency and competition in particular in the services sector, notably in retail.</p>		<p><b>CSR 3: Better target the public works scheme to those furthest away from the labour market and provide effective support to jobseekers in order to facilitate transitions to the labour market, including by reinforcing active labour market policies. Take measures to improve education outcomes and to increase the participation of disadvantaged groups, in particular Roma, in inclusive mainstream education. Improve the adequacy and coverage of social assistance and the duration of unemployment benefits.</b></p>	<p>There is supposed to be a CSR on poverty reduction &amp; social inclusion (according to the Commission). Poverty is not mentioned in the CSRs, although recognition of the higher levels of poverty is indicated in the preamble, particularly for children and Roma.</p> <p>CSR 1 focuses on budget sustainability, without reference to the need to invest in social and health infrastructures. Strengthening anticorruption framework is positive.</p> <p>CSR 2's focus on reducing taxes for people on low incomes is welcome, although critical references in the preamble about too high taxes in relation to GDP make no link with the role of tax in closing the inequality gap, or financing social infrastructure.</p> <p>We perceive CSR 3 as negative, because it encourages the endurance of work fare schemes, which are enforced, compulsory public labour schemes that do not pay a living wage and offer no transition. More support to job seekers and improving the adequacy and coverage of unemployment benefits are</p>
--------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

				<p>welcome (Hungary has the lowest in the EU at 3 months, as highlighted by EAPN HU), as is the focus on rendering education more inclusive, particularly for disadvantaged groups and Roma children. The Preamble also notes that the impact of pupils' socioeconomic background on education outcomes is one of the highest in the EU.</p> <p>However, we miss more explicit recommendations regarding combatting segregation for Roma in access to all services, including housing and discrimination in the labour market, and the difficulties Roma in rural areas face.</p> <p>Increasing the adequacy and coverage of social assistance is also positive, but should be given more urgency, as there is no real safety net currently. We also miss reference to universal social protection to all groups, and to the immediate introduction of an adequate minimum income scheme.</p> <p>Unequal access to health care and need for more investment is also mentioned in the preamble.</p>
<a href="#">Ireland</a> <a href="#">3 CSRs</a>	<b>CSR 1:</b> Pursue its fiscal policy in line with the requirements of the		<b>CSR 2:</b> Better target government expenditure, by	There is no mention of poverty in the CSRs, although it appears in the preamble.



	<p>preventive arm of the Stability and Growth Pact, which translates into a substantial fiscal effort for 2018. Use any windfall gains, such as proceeds from asset sales, to accelerate the reduction of the general government debt ratio. <b>Limit the scope and the number of tax expenditures and broaden the tax base</b></p> <p><b>CSR 3:</b> Encourage a more durable reduction in non-performing loans through resolution strategies that involve write-offs for viable businesses and households, with a special emphasis on resolving long-term arrears.</p>		<p>prioritising public investment in transport, water services, and innovation in particular in support of SMEs. <b>Enhance social infrastructure, including social housing and quality childcare; deliver an integrated package of activation policies to increase employment prospects of low-skilled people and to address low work intensity of households.</b></p>	<p>CSR 1: Similar to last year, concerns are raised with the recommendation to <i>‘use any windfall gains, such as proceeds from asset sales, to accelerate the reduction of the general government debt ratio’</i>. Doing so limits the resources necessary for investment in Ireland’s social infrastructure which are highlighted in CSR 2 and in a sense is contradictory.</p> <p>Tax expenditures should only be continued if they have a clear social and economic benefit. Broadening the tax base is essential if Ireland is to have resources necessary for investment. The preamble highlights some areas of taxation. Others should be a Financial Transaction Tax and a greater focus on taxing wealth. The document however also does not mention the narrowing of the tax base through the gradual elimination of the Universal Social Charge which the Government is committed to and which has a serious impact on the available resources.</p> <p>The emphasis in CSR 2 on enhancing social infrastructure including quality childcare and housing is positive, including highlighting the resulting increase in housing exclusion and homelessness. The integrated package of activation policies to increase employment prospects of low-</p>
--	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

				<p>skilled people could be positive if it also included adequate minimum income and the wider range of quality services, including training and education, alongside quality personalised activation supports. It should lead to decent work.</p> <p>The preamble mentions that <i>Promoting sustainable and inclusive growth that benefits all groups in society remains a challenge</i>'. What is missing is any focus on what would be an integrated approach to addressing these issues, including poverty and inequality. The issue of access to an adequate minimum income is an essential starting point together with access to quality services and to quality jobs for those who can work. The preamble also highlights that <i>'the welfare system has worked well to contain poverty and inequality'</i>. However, welfare levels are still not adequate to lift people above the poverty line. Pre-transfer poverty and inequality (market inequality) levels are among the highest in the EU, and after social transfers Irish poverty rates are just below the EU average. Policies therefore need to address market inequalities, including the issue of pay.</p> <p>In the preamble, important comments on health are made: <i>"strengthening the role of primary care as a gatekeeper for Ireland's overburdened hospitals</i>. And also that</p>
--	--	--	--	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

				<p><i>Steps towards a universal single-tier health service are fragmented and lack an overarching vision. However it only addresses these in terms of cost effectiveness rather than addressing health inequalities and poorer health outcomes for many in Irish society.</i></p>
<p><a href="#">Italy</a> <a href="#">4 CSRs</a> <a href="#">I Poverty</a> <a href="#">CSR</a></p>	<p><b>CSR 1:</b> Pursue its fiscal policy in line with the requirements of the preventive arm of the Stability and Growth Pact, which translates into a substantial fiscal effort for 2018. When taking policy action, consideration should be given to achieving a fiscal stance that contributes to both strengthening the ongoing recovery and ensuring the sustainability of Italy's public finances. Shift the tax burden from the factors of production onto taxes less detrimental to growth in a budgetary neutral way by taking decisive action to reduce the number and scope of tax expenditures, reforming the outdated cadastral system and <b>reintroducing the first residence tax for high-income households</b>. Broaden the compulsory use of</p>	<p><b>CSR 4:</b> With the involvement of social partners, strengthen the collective bargaining framework to allow collective agreements to better take into account local conditions. <b>Ensure effective active labour market policies. Facilitate the take-up of work for second earners.</b> Rationalise social spending and improve its composition.</p>		<p>Italy has received a CSR on poverty reduction &amp; social inclusion (according to the Commission) although, as poverty is not mentioned, it is unclear to which CSR it refers. Although the preamble refers to the high poverty and exclusion rate, particularly amongst children and migrants, no reference is made in the CSRs.</p> <p>According to EAPN IT, this is due to two major factors: 1) There is no need of a specific recommendation since Italy has made major steps forward in the fight against poverty and, as stated in the NRP, for the first time Italy has now an integrated strategy – mostly involving children and their families - and money to back it up. Much is to be done still, namely a universal measure of minimum income but a lot is being done; 2) Italy, with a few other countries, is paying a major toll due to the lack of a clear and stringent</p>

	<p>electronic invoicing and payments.</p> <p><b>CSR 2:</b> Reduce the trial length in civil justice through effective case management and rules ensuring procedural discipline. <b>Step up the fight against corruption</b>, in particular by revising the statute of limitations. Complete reforms of public employment and improve the efficiency of publicly-owned enterprises. Promptly adopt and implement the pending law on competition and address the remaining restrictions to competition.</p> <p><b>CSR 3:</b> Accelerate the reduction in the stock of non-performing loans and step up incentives for balance-sheet clean-up and restructuring, in particular in the segment of banks under national supervision. Adopt a comprehensive overhaul of the regulatory framework for insolvency and collateral enforcement.</p>			<p>European policy on relocation. A lot is being done every day and a CSR on poverty among migrants in Italy would raise the problem of the lack of solidarity among Member States.</p> <p>CSR1 is primarily focused on reducing deficits. Positive mention is made of the need to increase tax base including residence tax, but general reference is growth-friendly rather than progressive. CSR 2 on the fight against corruption is positive. It is unclear what is understood by 'effective labour market policies' in CSR 4, and whether it is positive or negative.</p> <p>The Preamble also makes reference to the participation of women in the labour market, as the female employment rate is one of the lowest in the EU.</p>
<a href="#">Latvia 3 CSRs</a>	<b>CSR 1:</b> Pursue its fiscal policy in line with the requirements of the preventive arm of the Stability		<b>CSR 2: Improve the adequacy of the social safety net and up-skill the</b>	Latvia has a CSR on poverty reduction & social inclusion (according to the Commission. The high poverty rates are



<p><a href="#"><u>1 Poverty</u></a> <a href="#"><u>CSR</u></a></p>	<p>and Growth Pact, which implies to achieve its medium term budgetary objective in 2018, taking into account the allowances linked to the implementation of the systemic pension reform and of the structural reforms for which a temporary deviation is granted. <b>Reduce taxation for low-income earners by shifting it to other sources that are less detrimental to growth and by improving tax compliance.</b></p> <p><b>CSR 3:</b> Increase efficiency and accountability in the public sector, notably by simplifying administrative procedures and strengthening the conflict of interest prevention regime, including for insolvency administrators.</p>		<p><b>labour force by speeding up the curricula reform in vocational education. Increase cost-effectiveness and access to healthcare, including by reducing out of pocket payments and long waiting times</b></p>	<p>mentioned in the preamble, but not in the CSR 2.</p> <p>CSR 1 prioritizes budget balance, so it is unclear where the revenue will come from to fund the social and health investments below. Reducing tax for low income earners is positive, as is increasing tax compliance, but reference could be made to more progressive tax, ie away from flat tax, which is referenced in the preamble as an essential means of increasing revenue.</p> <p>CSR 2 rightly prioritizes adequacy of social safety net, and refers to lack of implementation in preamble. However, more urgency should be given to increasing adequacy and coverage for all groups (disabled and elderly are mentioned in preamble) and reversing current low investment in social protection as well as ensuring a non-taxable minimum. Currently people receive only 50 Euros a month and with high requirements of evidence to prove eligibility which is both inadequate and humiliating.</p>
------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

				<p>CSR 2 also seems limited in scope with regards inclusive labour markets and education.</p> <p>The Preamble also mentions that unemployment is more prevalent among the low-skilled and those living in rural areas and also notes that the involvement of the unemployed in active labour market measures is lower than in most other EU Member States.</p> <p>CSR 2 also rightly highlights need to increase access to health care, particularly by reducing out of pocket payments and waiting lists. However, more emphasis should be put on free services including disability certificates as any out of pocket payments are impossible on very low incomes.</p>
<a href="#">Lithuania</a> <a href="#">3 CSRs</a> <a href="#">1 Poverty</a> <a href="#">CSR</a>	<p><b>CSR 1:</b> Pursue its fiscal policy in line with the requirements of the preventive arm of the Stability and Growth Pact, which implies to remain at its medium term budgetary objective in 2018, taking into account the allowances linked to the <b>implementation of the systemic pension reform</b> and of the</p>		<p><b>CSR 2: Address skills shortages through effective active labour market policy measures and adult learning and improve educational outcomes by rewarding quality in teaching and in higher education. Improve the performance of the</b></p>	<p>There is supposed to be a CSR on poverty reduction &amp; social inclusion (according to the Commission. Poverty is not mentioned in the CSRs, but is referenced in the preamble as one of the highest in the EU, with growing inequality, which undermines growth.</p> <p>However, CSR 1 focuses on budget control, which is likely to undermine</p>

	<p>structural reforms for which a temporary deviation is granted. Improve tax compliance and broaden the tax base to sources that are less detrimental to growth. Take steps to address the medium term fiscal sustainability challenge related to pensions.</p> <p><b>CSR 3:</b> Take measures to strengthen productivity by improving the efficiency of public investment and strengthening its linkage with the country's strategic objectives.</p>		<p><b>healthcare system by strengthening outpatient care, disease prevention and affordability. Improve the adequacy of the social safety net.</b></p>	<p>social investment in social protection, health, and education. Pension reform focuses on raising retirement ages, but needs to emphasize support measures for active ageing and adequacy of pensions.</p> <p>CSR 1 positively requires increase in tax revenue through tax compliance and broadening tax base. The preamble recognizes LT has one of the lowest tax revenues in the EU. However, focus on VAT risks regressive distributional impact. The issue of flat taxes is not addressed.</p> <p>CSR 2 seems limited in scope, as it only mentions upskilling in the context of active labour market services, rather than integrated active inclusion approaches.</p> <p>The emphasis on education, particularly for adults, is also present in the Preamble, and highlights that current activation efforts are not suitable, for instance, for people with disabilities, but that is all.</p> <p>The reference to health care makes reference to increased performance ie</p>
--	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	--------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

				<p>cost effectiveness but also positive references to out- patient care, prevention and affordability. However, overall low investment is not addressed. Issues of out of pocket payments, particularly with medicines, is mentioned in the preamble.</p> <p>CSR 2 also requires increased adequacy of the safety net, but the overall low spending on universal social protection for all groups is not addressed, although it is referenced in the preamble.</p>
<a href="#">Luxembourg 2 CSRs</a>	<p><b>CSR 1:</b> Strengthen the diversification of the economy, including by removing barriers to investment and innovation. Remove regulatory restrictions in the business services sector.</p>	<p><b>CSR 1:</b> Ensure the long-term sustainability of the pension system, limit early retirement and <b>increase the employment rate of older people.</b></p>		<p>There is no mention of poverty.</p> <p>CSR 1: Increasing the employment rate of older people could be positive, if it meant supportive measures towards quality, adapted employment, but the Preamble makes it clear that the focus is exclusively on the supply side, by improving employability. The emphasis is on sustainability of pensions, limiting early retirement, rather than ensuring adequacy.</p> <p>Although housing supply is highlighted as a key challenge in the preamble, there is no recommendation related to increased supply of affordable, rented housing, particularly rented and social housing.</p>

				CSR2 focuses on investment, but not social investment.
<a href="#">Malta</a> <a href="#">2 CSRs</a>	<p><b>CSR 1:</b> Expand the scope of the ongoing spending reviews to the broader public sector and introduce performance-based public spending.</p> <p><b>CSR 2:</b> Ensure the effective supervision of internationally oriented business by financial institutions, licensed in Malta in cooperation with the host supervisors in the countries where they operate.</p>			<p>No mention of poverty.</p> <p>CSR 1 prioritizes reducing deficits and public sector spending. In the preamble this is clear to be in health, education, training and social security, which could risk increased poverty and inequality. The preamble also highlights the issue of adequacy of pensions, as well as sustainability with important gender gaps.</p> <p>While the Preamble acknowledges low skills, as well as unemployment, as challenges, no recommendation is put forward on this.</p>
<a href="#">Netherlands</a> <a href="#">2 CSRs</a>	<p><b>CSR 1:</b> Use fiscal policy to support domestic demand, including investment in research and development. Take measures to reduce the remaining distortions in the housing market and the debt bias for households, in particular by decreasing mortgage interest tax deductibility.</p>	<p><b>CSR 2: Tackle remaining barriers to hiring staff on permanent contracts. Address the high increase in the self-employed without employees</b>, including by reducing tax distortions favouring self-employment, without compromising entrepreneurship, and by <b>promoting access of the self-employed to affordable social protection</b>. Based on the broad preparatory process already launched, <b>make the second</b></p>		<p>No reference to poverty.</p> <p>CSR 1 promotes investment, but not explicitly social investment. The reference to the housing market is primarily aimed at reducing tax deductions for mortgages, rather than increasing affordable housing supply, particularly in the private rented sector, and through increasing social housing. EAPN NL highlights the problem of housing market reform which is creating new 'poor', as people on low/average wages are now forced to leave social housing, but cannot afford private rents,</p>

		<p>pillar of the pension system more transparent, inter-generationally fairer and more resilient to shocks. Create conditions to promote higher real wage growth, respecting the role of the social partners.</p>		<p>which are rising. A new report by the Social and Economic Council on child poverty also highlights these issues.</p> <p>The references in CSR 2 about fostering permanent employment, improving the situation of the self-employed, including by increasing their coverage by affordable social protection, as well as to supporting real wage growth, seem positive. But more needs to be done to tackle growing bogus self-employment, which is referenced in the preamble, and ensuring access to adequate social protection and minimum income to all.</p> <p>The Preamble highlights that the employment rate for non-EU born migrants is 20 percentage points lower than for people born in the Netherlands. Reference to making the 2<sup>nd</sup> pillar of pensions fairer and more resilient seems positive, but would benefit from a broader reference to adequacy of pensions as a whole, particularly the first pillar.</p>
<a href="#">Poland</a> <a href="#">3 CSRs</a>	<p><b>CSR 1:</b> Pursue its fiscal policy in line with the requirements of the preventive arm of the Stability and Growth Pact, which</p>	<p><b>CSR 2:</b> Take steps to increase labour market participation, in particular for women, low-qualified and older people,</p>		<p>No reference to poverty. CSR 1 focuses on sustainability of public finances. The reference to efficiency raises concerns, as it is not combined</p>

	<p>translates into a substantial fiscal effort for 2018. When taking policy action, consideration should be given to achieving a fiscal stance that contributes to both strengthening the ongoing recovery and ensuring the sustainability of Poland's public finances. Take steps to improve the efficiency of public spending and limit the use of reduced VAT rates.</p> <p><b>CSR 3:</b> Take measures to remove barriers to investment, particularly in the transport sector.</p>	<p><b>including by fostering adequate skills and removing obstacles to more permanent types of employment. Ensure the sustainability and adequacy of the pension system</b> by taking measures to increase the effective retirement age and by starting to reform the preferential pension arrangements.</p>	<p>with a focus on effectiveness and adequacy. The preamble highlights concerns about disincentives to work in the social protection system, ie overgenerous transfers, references which would seem to undermine commitments to adequate social protection, key to reducing poverty and social exclusion.</p> <p>The CSR on limiting reduced VAT rates lacks a distributional and social impact analysis, as uniform VAT is regressive.</p> <p>CSR 2 seems positive in supporting more permanent types of employment, though it is not clarified what support would be available for women, low-qualified, older people, and other groups aside upskilling, neither is any reference made to quality of jobs, including challenging in-work poverty which has been the subject of previous CSRs</p> <p>Surprisingly, no recommendation is made around expanding quality, affordable childcare for pre-school children, given the low rates highlighted in the preamble...</p>
--	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------



				<p>Very worryingly, the Preamble states that the new, generous child allowance, which is considered to have a massive impact on poverty and inequality, represents a disincentive to work, particularly for women.</p> <p>The reference to sustainability and adequacy of pensions seems positive, however the measures to raise retirement ages without ensuring access to quality work or adequate income for older people is likely to generate increased poverty.</p> <p>According to EAPN PL it would be important to adapt antipoverty policy more towards families without children, those with dependent adults and, single person households in working age and retirement.</p>
<a href="#">Portugal 4 CSRs</a>	<p><b>CSR 1:</b> Ensure the durability of the correction of the excessive deficit. Pursue its fiscal policy in line with the requirements of the preventive arm of the Stability and Growth Pact, which translates into a substantial fiscal effort for 2018. When taking policy action, consideration</p>	<p><b>CSR 2:</b> Promote <b>hiring on open-ended contracts</b>, including by reviewing the legal framework. <b>Ensure the effective activation of the long-term unemployed.</b> Together with social partners, ensure that minimum wage developments do not harm employment of the low-skilled.</p>		<p>No mention of poverty or CSR, with employment as sole social concern, despite the high poverty levels. According to EAPN PT, this may be due to the fact that the Portuguese NRP already highlighted detailed proposals for reform and improvement of social protection.</p>

<p>should be given to achieving a fiscal stance that contributes to both strengthening the ongoing recovery and ensuring the sustainability of Portugal's public finances. Step up efforts to finalise a comprehensive expenditure review at all levels of public administration. Strengthen expenditure control, cost effectiveness and adequate budgeting, in particular in the health sector with a focus on the reduction of arrears in hospitals and ensure the sustainability of the pension system. To increase the financial sustainability of state-owned enterprises set sector-specific efficiency targets in time for the 2018 budget, improving state-owned enterprises' overall net income and decreasing the burden on the State budget.</p> <p><b>CSR 3:</b> Step up efforts to clean up the balance sheets of credit institutions by implementing a comprehensive strategy addressing non-performing loans, including by enhancing the</p>			<p>Positive mention is made in the preamble of important progress in the social area, like health, education, labour market and social protection.</p> <p>CSR 1 is focused on reducing deficit and ensuring sustainability of public finances, through increasing efficiencies, particularly in the health sector and pensions, but lacks a concern about distributional or social impact in relation to ensuring adequacy and quality or action to promote better fiscal justice which could sustainably finance social protection and key services.</p> <p>No mention is made of the positive impact of increased transfers and minimum wage on the poverty rate.</p> <p>CSR 2 contains welcome provisions about open-ended contracts. However, it is not clear what 'effective activation' means when it comes to the long-term unemployed. Finally, the reference to keeping minimum wages low is very negative, given that the preamble mentions its key role in reducing in-work poverty.</p>
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	--	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

	<p>secondary market for bad assets. Improve the access to capital, in particular for start-ups and small and medium sized enterprises.</p> <p><b>CSR 4:</b> Implement a roadmap to further reduce the administrative burden and tackle regulatory barriers in construction and business services by end 2017. Increase the efficiency of insolvency and tax proceedings.</p>			<p>The Preamble echoes the strong plea for open-ended contracts, as well as the warning that increases in the minimum wage may entail employment risks, notably for the low-skilled – while it also points out explicitly that these risks did not materialise in the current context of recovery. It also notes that country remains among the OECD countries with the highest rates of grade repetition.</p> <p>EAPN PT highlights the need to define and implement an integrated strategy to fight poverty, with particular attention to specific groups like elderly, children, homeless, ethnic minorities etc, with the involvement of civil society. Active Inclusion should be referenced and implemented, with a close attention to youth and NEETs.</p>
<a href="#">Romania</a> <a href="#">3 CSRs</a>	<p><b>CSR 1:</b> In 2017, ensure compliance with the Council recommendation of [XX] with a view to correcting the significant deviation from the adjustment path toward the medium-term budgetary objective. In 2018, pursue its fiscal policy in line with the requirements of the preventive arm of the Stability</p>		<p><b>CSR 2: Strengthen targeted activation policies and integrated public services, focusing on those furthest away from the labour market.</b> Adopt legislation equalising the pension age for men and women. <b>Establish a transparent mechanism for minimum</b></p>	<p>There is supposed to be a CSR on poverty reduction &amp; social inclusion (according to the Commission). However, poverty is not mentioned in any CSR, although the high AROPE rate is highlighted in the preamble, with specific groups at risk: families with children, people with disabilities, Roma and rural population. Inequality is also underlined. A reference to</p>

	<p>and Growth Pact, which translates into a substantial fiscal effort for 2018. Ensure the full application of the fiscal framework. <b>Strengthen tax compliance and collection. Fight undeclared work</b>, including by ensuring the systematic use of integrated controls.</p> <p><b>CSR 3:</b> Adopt legislation to ensure a professional and independent civil service, applying objective criteria. Strengthen project prioritisation and preparation in public investment. Ensure the timely full and sustainable implementation of the national public procurement strategy.</p>		<p><b>wage-setting</b>, in consultation with social partners. <b>Improve access to quality mainstream education, in particular for Roma and children in rural areas. In healthcare, shift to outpatient care, and curb informal payments.</b></p>	<p>implementing the new antipoverty strategy would have been beneficial, particularly beyond EU funded pilot projects.</p> <p>CSR 1 focuses on sustainability, rather than effectiveness. This is likely to undermine the recognition, made in the preamble, of the key role of public services and more effective social transfers in reducing poverty and income inequality.</p> <p>CSR 1 on tax collection compliance seems positive, but care should be taken to ensure positive distributional impact, ie with progressive not flat taxes, and avoiding dependency on VAT, which is highly regressive.</p> <p>CSR 1 regarding undeclared work could be positive, provided it doesn't penalise poor workers who are simply trying to survive, but punishes employers instead.</p> <p>CSR 2 speaks of targeted activation, rather than personalised. Depending on how it is implemented, the integration of activation and social services could be</p>
--	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

				<p>positive. However, care should be taken to avoid punitive conditionality. The preamble highlights that the new Minimum Income will be implanted in 2018 combined with ALM. This will need to be monitored carefully to ensure it contributes to reducing poverty and supporting key groups out of exclusion effectively.</p> <p>The reference to equalising retirement ages for men and women may be negative, if it does not ensure adequacy of pensions and measures to reduce the gender pension gap, or to ensure that women are able to access quality jobs.</p> <p>Improving access for Roma and other children to quality education is also positive. However, The Recommendation regarding minimum wage, as explained in the Preamble, is negative, as it advises curbing it to preserve competitiveness.</p> <p>The Preamble notes the shrinking of the labour force due to emigration and ageing, and that employment and activity rates for young people, women, the low-skilled, people with disabilities</p>
--	--	--	--	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

				<p>and Roma in particular are well below the EU average. More tailor-made support and integrated services to jobseekers and employers is also highlighted, but deemed highly insufficient.</p> <p>Regarding education, the Preamble mentions improved anti-segregation legislation and suggests further steps in fighting socioeconomic inequalities in education and better implementation of the Youth Guarantee and second chance programmes are not readily available.</p> <p>The reference to shifting health to outpatient and tackle informal payments could be positive, although the main objective seems to be cost reduction, rather than better health outcomes, particularly for excluded and low income groups. The preamble highlights the serious underfunding of community care.</p>
<a href="#">Slovakia</a> <a href="#">3 CSRs</a>	<b>CSR 1:</b> Pursue its fiscal policy in line with the requirements of the preventive arm of the Stability and Growth Pact, which translates into a substantial fiscal effort for 2018. When taking		<b>CSR 2: Improve activation measures for disadvantaged groups, including by implementing the action plan for the long-term unemployed and by</b>	<p>No mention is made of poverty, nor in the Preamble.</p> <p>CSR 1 focuses on fiscal sustainability, primarily through increasing cost effectiveness of healthcare, without</p>

	<p>policy action, consideration should be given to achieving a fiscal stance that contributes to both strengthening the ongoing recovery and ensuring the sustainability of Slovakia's public finances. <b>Improve the cost effectiveness of the healthcare system,</b> including by implementing the value for money project.</p> <p><b>CSR 3:</b> Improve competition and transparency in public procurement operations and <b>step up the fight against corruption by stronger enforcement of existing legislation.</b> Adopt and implement a comprehensive plan to lower administrative and regulatory barriers for businesses. Improve the effectiveness of the justice system, including a reduction in the length of civil and commercial cases.</p>		<p><b>providing individualised services and targeted training. Enhance employment opportunities for women, especially by extending affordable, quality childcare. Improve the quality of education and increase the participation of Roma in inclusive mainstream education.</b></p>	<p>underlining the need to ensure quality, access and affordability. In the Preamble, pensions are also targeted, but without CSR. The recommendation on corruption is welcomed, but no reference is made to the continual challenge on tax evasion and avoidance, although mentioned in the preamble, welcoming the action on VAT. However, care should be taken to avoid regressive impact, with more focus on progressive taxation to shift the tax burden from the poor to the wealthy.</p> <p>CSR 2 contains potentially positive proposals about individualised support for disadvantaged groups, depending on how it is implemented, and about extending affordable and quality childcare, and improving the quality of education and access for Roma children, but does not address the need for an integrated approach, which ensures adequate social protection and minimum income and access to key services, including housing, nor addresses the need for investment in children.</p>
--	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------



				<p>The Preamble refers explicitly to the long-term unemployment rate, one of the highest in the EU, which particularly affects marginalised Roma, low-skilled and young people, and urges for more personalised support. It also notes lack of take-up by men of parental leave entitlements, shortage of childcare, and low uptake of flexible working-time arrangements. Regarding education, it highlights poor performance primarily linked to a strong impact of the socioeconomic and ethnic background of students, to issues of equity, access and inclusiveness.</p>
<a href="#">Slovenia</a> <a href="#">3 CSRs</a> <a href="#">1 Poverty</a> <a href="#">CSR</a>	<p><b>CSR 1:</b> Pursue its fiscal policy in line with the requirements of the preventive arm of the Stability and Growth Pact, which translates into a substantial fiscal effort for 2018. When taking policy action, consideration should be given to achieving a fiscal stance that contributes to both strengthening the ongoing recovery and ensuring the sustainability of Slovenia's public finances. Adopt and implement the proposed reform of the healthcare system and adopt the</p>	<p><b>CSR 2: Intensify efforts to increase the employability of low-skilled and older workers, particularly through targeted lifelong learning and activation measures.</b></p>		<p>There is supposed to be a CSR on poverty reduction &amp; social inclusion (according to the Commission. However, there is no mention of poverty in CSR, although the Preamble notes poverty is above the EU average, highlighting the elderly, but not other at risk groups.</p> <p>CSR 1 promotes fiscal sustainability, primarily aimed at reducing the costs of pensions, health and long-term care. However, there is no mention of increasing tax revenue. The CSR on health and long-term care refers to cost</p>

	<p>planned reform of long-term care, increasing cost-effectiveness, accessibility and quality care. Fully tap the potential of centralised procurement in the health sector. Adopt the necessary measures to ensure the long-term sustainability and <b>adequacy of the pension system.</b></p> <p><b>CSR 3:</b> Improve the financing conditions, including by facilitating a durable resolution of non-performing loans and access to alternative sources of financing. Ensure the full implementation of the bank asset management company strategy. Reduce the administrative burden on business deriving from rules on spatial planning and construction permits and ensure good governance of State-owned enterprises.</p>			<p>effectiveness, but also accessibility and quality of care, but not healthcare. The issue of affordability and action to reduce inequalities would be important.</p> <p>The Recommendation on pensions, referencing adequacy as well as sustainability, is welcomed. However, from the preamble, it is clear that raising the retirement ages is the main solution proposed, without guarantee of adequate pension rates to ensure a dignified life.</p> <p>CSR 2 appears positive at a first glance, but it worryingly only focuses on the supply side, while nothing is said about rendering the labour market more inclusive for older workers, nor about ensuring the quality of work, or adequate income support for older people who fail to get decent jobs and/or cannot access their pensions.</p> <p>The Preamble also highlights the long-term unemployed as a category needing more support, in addition to older workers and the low-skilled, and also mentions that labour market segmentation remains a challenge.</p>
--	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	--	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

				<p>However, there is no mention of other groups at risk of poverty, eg children, disabled, homeless, or assessment of the effectiveness and adequacy of minimum income and social protection systems.</p>
<a href="#">Spain</a> <a href="#">3 CSRs</a> <a href="#">1 “Poverty” CSR</a>	<p><b>CSR 1:</b> Ensure compliance with the Council decision of 8 August 2016 giving notice under the excessive deficit procedure, including also measures to strengthen the fiscal and public procurement frameworks. Undertake a comprehensive expenditure review in order to identify possible areas for improving spending efficiency.</p> <p><b>CSR 3:</b> Ensure adequate and sustained investment in research and innovation and strengthen its governance across government levels. Ensure a thorough and timely implementation of the law on market unity for existing and forthcoming legislation.</p>		<p><b>CSR 2: Reinforce the coordination between regional employment services, social services and employers, to better respond to jobseekers’ and employers’ needs. Take measures to promote hiring on open-ended contracts. Address regional disparities and fragmentation in income guarantee schemes and improve family support, including access to quality childcare.</b> Increase labour market relevance of tertiary education. <b>Address regional disparities in educational outcomes,</b> notably by strengthening teachers’ training and individual students’ support.</p>	<p>Spain receives a supposed CSR on poverty reduction, although poverty is not mentioned in the CSR nor in the Preamble.</p> <p>Although the diagnosis is generally relevant, a reference to the high rates of population at risk of poverty and exclusion, especially children and single-parent households is missing, as well as to the growth of inequality. Neither is reference made to the need for a comprehensive plan to combat poverty. Unemployment, reduction of wages, increased taxation, temporary employment and involuntary part-time jobs are factors associated with this social deterioration through lower incomes. There is also a regrettable lack of reference to poverty in employment and gender inequality in the labour market, as well as in the pension system.</p> <p>CSR 1, proposing reductions of public expenditure, does not specify that these</p>

				<p>should not be made at the expense of social spending, which has not yet recovered to the 2008 level, if increases in poverty are not to be generated, particularly as Spain continues to have the weakest social protection policies concerning family and childhood in the Eurozone.</p> <p>CSR 2 contains positive elements around better support to jobseekers, promoting open-ended contracts, access to quality childcare, and tackling regional disparities in education as well as fragmentation in income support schemes., but limited references to quality of jobs, and adequacy of income support.</p> <p>The Preamble credits wage moderation as a decisive factor in increasing job creation, but doesn't address in-work poverty nor quality of work. More encouragingly, it mentions Spain having established a working group on the quality of employment. Regarding education, it notes that the early school leaving rate remains among the highest in the EU, with wide regional disparities,</p>
--	--	--	--	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

				and the grade repetition rate is the second-highest in the EU.
<a href="#">Sweden</a> <a href="#">1 CSR</a>	<b>CSR 1: Address risks related to household debt</b> , in particular by gradually limiting the tax deductibility of mortgage interest payments or by increasing recurrent property taxes, while constraining lending at excessive debt-to-income levels. Foster investment in housing and improve the efficiency of the housing market, including by introducing more flexibility in setting rental prices and revising the design of the capital gains tax.			<p>Poverty is not mentioned, nor inequality.</p> <p>The only CSR addresses issue of rising household debt, related to mortgage payments. However, the problem of lack of affordable housing supply is not addressed, ie building more houses and ensuring affordable rents. Worryingly the CSR encourages more flexibility in setting rents, which is likely to reduce affordability for low income households, and particular groups like migrants, despite the fact that the Preamble underlines that the lack of available and affordable housing limits mobility and integration.</p> <p>While the Preamble mentions challenges around integrating low-skilled people and non-EU migrants into the labour market, reducing the substantial employment gap for non-EU-born women, and that the performance gap linked to the socioeconomic background of students has widened, none of these were picked up in the CSRs.</p>

				There is worrying no mention of inequality of income and wealth which is growing and, nor the increasing gaps in the social security system to guarantee a dignified life.
<a href="#"><u>UK</u></a> <a href="#"><u>3 CSRs</u></a>	<p><b>CSR 1:</b> Pursue its fiscal policy in line with the requirements of the preventive arm of the Stability and Growth Pact, which translates into a substantial fiscal effort for 2018. When taking policy action, consideration should be given to achieving a fiscal stance that contributes to both strengthening the ongoing recovery and ensuring the sustainability of United Kingdom's public finances.</p> <p><b>CSR 2: Take further steps to boost housing supply,</b> including through reforms to planning rules and their implementation.</p>	<p><b>CSR 3: Address skills mismatches and provide for skills progression,</b> including by continuing to strengthen the quality of apprenticeships and providing for other funded "Further Education" progression routes.</p>		<p>No mention of poverty.</p> <p>CSR 1 is focuses on sustainability of public finances, although the preamble recognizes a major crisis in lack of investment in public infrastructure, particularly transport, energy.</p> <p>No mention is made of the need to address tax evasion, or measures to stop reducing progressivity, ie to equalize taxes on employees and self-employed, and close business tax loopholes, introduce a wealth tax.</p> <p>The reference to increasing housing supply in CSR 2 could be positive but provides a narrow solution through planning deregulation, rather than stressing the need for new and affordable social and private housing.</p> <p>Some proposals from EAPN UK include the launch of a large-scale social, energy-efficient housebuilding programme at affordable rents, reversing the selling off of social</p>

				<p>housing, and providing greater security in the private rent sector with some rent regulation. A mention should also be made of the dramatic increase in homelessness and the need to provide 'housing first' solutions.</p> <p>It is also surprising that no mention is made of the crisis in health and social care, which is leading not only to increased poverty, but worse health and social outcomes and rising inequalities. Health and social care need new investment and mechanisms for long-term funding.</p> <p>CSR 3 contains positive language around quality of apprenticeships and encouraging skills progression, but seems very limited in scope.</p> <p>The Preamble also notes that the levels of inactivity, part-time and low wage employment have room for improvement. It also highlights challenges related to the supply of childcare and social care, which contribute to the high rate of female part-time employment. The preamble notes risk of increases in child poverty,</p>
--	--	--	--	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------



				<p>particularly amongst working families, highlighting problems over child and social care, but doesn't address the crisis of income support, with the freezing of welfare benefits and lack of uprating, and low levels increasing poverty.</p>
--	--	--	--	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

## INFORMATION AND CONTACT

**For more information on EAPN's policy positions, contact**

Sian Jones – EAPN Policy Coordinator

[sian.jones@eapn.eu](mailto:sian.jones@eapn.eu) – 0032 (2) 226 58 59

See all EAPN publications and activities on [www.eapn.eu](http://www.eapn.eu)

**The European Anti-Poverty Network (EAPN) is an independent network of nongovernmental organisations (NGOs) and groups involved in the fight against poverty and social exclusion in the Member States of the European Union, established in 1990.**



EUROPEAN ANTI-POVERTY NETWORK. Reproduction permitted, provided that appropriate reference is made to the source. June 2017.



*This publication has received financial support from the European Union Programme for Employment and Social Innovation "EaSI" (2014-2020). For further information please consult: <http://ec.europa.eu/social/easi>*

*Neither the European Commission nor any person acting on behalf of the Commission may be held responsible for use of any information contained in this publication. For any use or reproduction of photos which are not under European Union copyright, permission must be sought directly from the copyright holder(s).*

**Photo: Window childish innocence © Juul Sels, Brandpunt23 [brandpunt23.com](http://brandpunt23.com)**