

The EU ALLIANCE for a
DEMOCRATIC, SOCIAL AND SUSTAINABLE
EUROPEAN SEMESTER
Presents

**2014 PROPOSALS FOR
COUNTRY-SPECIFIC RECOMMENDATIONS:**

***PROGRESSING ON A SMART,
SUSTAINABLE AND INCLUSIVE EU***



KEY MESSAGES FOR 2014 COUNTRY-SPECIFIC RECOMMENDATIONS (CSRS)

1. Social and Sustainable Macroeconomic Policies

- Prioritise macroeconomic policies that support social, equality and environmental goals
- Invest in inclusive and sustainable growth
- Promote inclusive and sustainable tax policy

2. Fighting poverty and social exclusion

- Strengthen social investment and ensure universal access social protection systems across the life cycle
- Increase the ambition and scope of the targets, promoting a strategic approach
- Ensure affordable access to quality services – particularly Housing and addressing Homelessness, Health and Long-term Care.
- Invest in children and youth, with integrated strategies for all at-risk groups

3. Quality Employment

- Ensure sustainable, quality employment across the life cycle
- Strengthen personalised, integrated Active Inclusion approaches not Activation alone

4. Promoting Inclusive Education

- Support comprehensive education and lifelong learning systems
- Increase Social Investment in early childhood and specialist support for ESL
- Ensure that vocational training responds to the labour market and the needs of each individual

5. Promoting Gender Equality

- Reduce the gender pay gap, with long-term national strategies and addressing gender segregation in education and work
- Close the gender pensions' gap, including promotion of work-life balance and shared parenting models
- Take specific measures to counter multiple discrimination of migrant women

6. Investing in resource efficiency and tackling climate change

- Shift the tax burden from labour to other tax bases, for example environmentally harmful activities, ensuring an ex-ante social and gender impact assessment on all proposals of sustainable and inclusive tax/subsidy and investment reform
- Reduce tax exemptions and environmentally harmful subsidies on fossil fuels
- Invest in decentralised energy production, renewable fuels and increased energy efficiency in housing and other buildings

7. Participative Governance

- Develop EU Guidelines, with Member States, to ensure debate in parliaments and meaningful structured dialogue with all relevant stakeholders at national and EU level
- Increase financial/logistical support for stakeholder engagement in the whole National Reform Programmes process as well as structured dialogue on the CSRs
- Consider requiring that Civil society stakeholders' contributions be annexed to the NRP report
- Ensure that stakeholder engagement in the NRP and European Semester is monitored by the European Commission (through the bilateral exchanges and the NRPs), with specific sections in their progress/implementation reports and recommendations to the Annual Growth Survey

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INTRODUCTION

The EU Alliance for a democratic, social and sustainable Semester¹ is a new alliance of Social, Equality and Green Civil Society organisations. It aims to facilitate joint working at the national and EU level to achieve progress on the smart, sustainable and inclusive, as well as equality, goals of Europe 2020, based on meaningful civil and social dialogue in the European Semester. The Alliance has received one-year project funding from the European Commission under the EaSI programme to build on its previous work as an Adhoc Coalition. The Alliance is coordinated by the European Anti-Poverty Network (EAPN) and involves the following partners: AGE Platform, Caritas-Europa, CECODHAS, European Environmental Bureau (EEB), EASPD, ETUC, Eurochild, Eurodiaconia, European Women's Lobby (EWL), FEANTSA, European Federation of Food Banks (FEBA), Green Budget Europe, PICUM and the Social Platform.

Background – What progress on Europe 2020 goals?

In 2010, the Europe 2020² strategy broke new ground by establishing five concrete targets for delivering on smart, social and sustainable growth. These included Poverty, Employment, Education, Climate Change and Energy Sustainability targets³. The European Semester, an annual coordination cycle, primarily driven by economic governance goals, is the main instrument to deliver these targets. The Commission's Country-Specific Recommendations (CSRs) are a key tool which can forcefully guide and re-direct Member State policy to deliver more effectively. In 2013, however although the number of CSRs that dealt with social, environmental and gender equality aspects increased, the overwhelming number and priority of the CSRs continued to focus on economic governance requirements. Last year, this meant a dominant focus on fiscal consolidation, mainly based on austerity measures, with some shift to competitiveness and growth. However, the social, equality (including gender equality), and environmental impact of such proposals were not assessed.

What have been the impact of these proposals on achieving the 2020 targets?

The Commission's Communication preparing for the 2015 Mid-Term Review of Europe 2020: Taking Stock,⁴ recognises that progress has been extremely mixed. It highlights some progress on education goals: e.g. early school leaving, (falling from 15.7% in 2005 to 12.7% in 2012) and an increasing share of young people completing tertiary education (from 27.9% in 2005 to 35.7% in 2012.) predicting that the targets are on course for 2020. In the case of the environmental targets, the EU has seen an 18% reduction in greenhouse emissions by 2012, but national projections demonstrate that nearly half (13 MS) will not achieve national targets by 2020. Whilst energy consumption fell by 8% between 2006 and 2012, mainly due to reduced production and consumption during the crisis, it will need a further 6.3% reduction to meet the target. But the evidence on the two key social targets is much more

¹ Hereafter referred to as the Semester Alliance

² http://ec.europa.eu/europe2020/index_en.htm

³ Fighting poverty and social exclusion: reduce poverty by at least 20 million by 2020; Raise the employment level of 75% of men and women; reduce rates of early school leaving below 10% and at least 40% of 30-34 year olds completing 3rd level education; Reduce Greenhouse emissions to 20% or even 30% and 20% increase of energy from renewables and a 20% increase in energy efficiency, all compared to 1990 levels.

⁴ EC COM (2014): 5.03. 2014: Taking Stock of the Europe 2020 strategy for smart, sustainable and inclusive growth.

damning, showing negative trends, moving away rather than towards the targets: with the employment rate declining rather than progressing, from 68.5% in 2010 (compared to 70.3% in 2008) to 68.4% in 2012; and 124 million people who are in poverty and social exclusion in the EU compared to 114 million in 2009 (1 in 4 of the total EU population). Although the financial crisis has a clear negative impact leading to unemployment, members highlight that policy decisions at EU and national level have exacerbated the trend. Both these targets are essential to the sustainability of the EU strategy, as well as the credibility of its policies and processes.

Improving democracy: social and civil society ownership

Europe 2020, also set a clear requirement to engage national parliaments, as well as social and civil society organisations in the development and delivery of the National Reform Programmes (NRPs).⁵ The Commission's Mid-Term Review stock-taking report highlighted *'that awareness and ownership of all actors – governments, parliaments, regional and local authorities, social partners and all stakeholders – is a crucial prerequisite for success,... recognizing that "the involvement of different stakeholders could still be improved"*. The EU Alliance members' assessments confirmed this finding, highlighting the continuing weak engagement, particularly of civil society organisations, in the majority of Member States. National Parliaments also continue to be minimally involved. Although the stronger focus on stakeholder participation was welcomed in the Annual Growth Survey and the Taking Stock Communication, it continues to be almost invisible in the NRPs, with a lack of concrete guidelines to channel Member States activity, nor a follow-up process through which the EU institutions could address the lack of democratic ownership and accountability of the process.

CSR proposals 2014-5: Getting the Semester to live up to its potential

The members of the EU Semester Alliance continue to try to engage actively with their national members in the European Semester process in order to get delivery on the Europe 2020 social, environmental/climate targets and equality (including gender equality) goals, particularly through engagement in the National Reform Programmes (NRPs), as well as the Country-Specific Recommendations (CSRs). In the second part of this document, the Alliance members set out their proposals for CSRs for 2014, drawn from their national members' assessment.⁶ The document does not pretend to be an all-compassing input, nor to provide a comprehensive list of proposals for CSRs for all countries. But it does highlight a common list of key priority actions at national level which could help to prevent further negative deterioration and ensure real progress on the social, equality and environmental/climate goals.

The following alternative CSRs proposals have been gathered directly from national members of the organisations involved in the Alliance, who are attempting to engage in a meaningful structured dialogue with national governments in the European Semester process. This input is also based on the testimonies of people on the ground, representing a direct voice of various population groups, working together with their organisations, and promoting bottom-up approach to policy developments in relation to European Semester. Several Alliance's national members organised local participatory meetings with citizens, including those in poverty and/or social exclusion. Proposals and opinions gathered in this way were later transmitted in the form of simple messages to be included in our common alternative proposals for CSRs, and as part of the on-going dialogue process. *We believe that by listening to the voices of people, civil society organisations and trade unions the Commission can improve the way in which it formulates policies recommendations to national government and, at*

⁵ Recital 16 – Employment Guidelines for Europe 2020 (European Council Oct 2010).

⁶ See List of thematic reports at end of paper.

later stage, in which policies are implemented locally. Last but not least, the diversity among Alliance's members and their national organisations explains not only the wide range of issues covered in the alternative proposals but also the rather uneven list and content of CSRs in report. Further details and justification, can be found in the individual organisation's reports at the end.

These alternative CSR proposals are organised around key themes: how to ensure an effective fight against poverty and social exclusion, as well as on how to promote quality employment, inclusive education, gender equality, tackle climate change and environmental resource use, ensure coherent social and sustainable macroeconomic policies, and participative governance.

KEY MESSAGES FOR 2014 CSRS

1) Social and Sustainable Macroeconomic Policies

Prioritise macroeconomic policies that support social, equality and environmental goals

Most CSRs focus mainly on short-term fiscal consolidation goals rather than a long-term view of investment. They miss taking on board economic, environmental and social benefits and costs, nor reviewing their impact on equality, including gender equality. The social and equality impact of the fiscal consolidation measures proposed have been particularly severe, contributing to rising poverty and social exclusion and increasing the equality gap, including gender equality. This approach undermines the coherence of Europe 2020 and the European Semester process as well as its effectiveness in ensuring progress towards the targets.

- *Implement an ex-ante social/equality and environmental impact assessment of Macroeconomic CSRs and promote a comprehensive, balanced strategy that ensures that economic objectives are consistent with the delivery on the social, equality and environmental targets.*

Investment in inclusive and sustainable growth

Whilst investment is recognised as crucial to growth, little emphasis is given to key EU objectives that focus on social investment⁷, or sustainable development as set out in the Commission's proposals. Increased social and environmental/climate mitigation investment is vital for sustainable recovery, particularly where multiple gains on the different objectives can be made.

- *Invest in affordable housing, energy-saving/insulation priorities and social/health infrastructure (particularly early childhood education and care centres/health and social services) to ensure positive results on multiple Europe 2020 objectives: providing new jobs, investing in people, tackling climate change, and helping to reduce poverty.*

Inclusive and sustainable tax policy

An increasing emphasis is given in the CSRs to growth-friendly tax policy. Whilst progress is being made on tax evasion and tax avoidance, more could be done on shifting taxation from labour to environmental risk and to tackle major subsidies which threaten climate change and energy efficiency, ie support to fossil fuels, whilst taking a more comprehensive approach to reviewing the joint social, equality and environmental impact and to promote tax justice.

- *Ensure that tax policy contributes actively to long-term social and environmental objectives.*

⁷ EC (2013) Social Investment Package.

- *Embed ex-ante impact assessments to guard against unfair re-distribution of the burden onto the poor, promoting a tax justice model for financing social, equality and environmental objectives.*

2) *Fighting poverty and social exclusion*

Strengthen social investment and universal social protection systems

The priority on reducing expenditure through cuts in benefit levels, reductions in index-linking, coverage and eligibility, are having a devastating impact on people and Social Protection systems. Such proposals undermine the effectiveness of both contributory income schemes and non-contributory income support as a key means to prevent and reduce poverty whilst weakening internal demand and inclusive growth. This is also contributing to growing inequalities including gender inequality. The proposals to reduce social security contributions, beyond low-income workers, can put at risk sustainable financing of social protection systems, unless alternative proposals are made.

- *Give priority to investment in integrated, social protection across the life-cycle, guaranteeing adequate income support through minimum income,⁸ unemployment benefits and pensions with clear European-wide benchmarks.*
- *It is critical that proposals to reduce social contributions do not negatively impact on the sustainable financing of social protection systems.*

Increase the ambition and scope of the targets, promoting a strategic approach

Members' proposals highlight the low ambition and transparency of many national poverty targets, as well as the visible lack of progress on poverty reduction in most Member States. The dominance of singular, piecemeal recommendations only emphasize the lack of an over-arching strategic approach to prevent and tackle poverty as well as specific strategies for key groups such as the homeless and children.

- *Member States should set ambitious national targets, drawing on all three indicators and broken down by key factors, including gender, age, ethnic origin.*
- *Each Member State should develop a comprehensive diagnosis of causes and trends, as the basis for an integrated anti-poverty strategy across the life cycle and for all groups.*
- *This should be linked to sub-targets and thematic strategies for key priorities and groups, e.g. Tackling Homelessness, Investing in Children, Roma Inclusion, but also integrated strategy across themes – ie equality including gender equality, social and sustainable development.*

Ensure affordable access to quality services – particularly Housing, addressing homelessness, Health and Long-term Care

Many proposals highlight concerns about ensuring affordable access and coverage to key services (including social services, housing and health), tackling discrimination and providing personalised approaches that can ensure support to people and groups across the life cycle. Access to affordable housing is a basic prerequisite for participation in society. The provision of affordable housing is a key measure to tackle and prevent homelessness and to reduce poverty and social exclusion. It can also drive quality growth and jobs, and contribute to achieving overall economic and financial stability by counter-acting the negative impact of real estate speculation and preventing over-indebtedness. In

⁸ For example: establishing an EU benchmark to guarantee an adequate minimum income of at least the at risk of poverty threshold, (AROP): 60% of median disposable household income), whilst ensuring real needs are covered using a reference budget standard methodology establishing a basket of essential goods and services.

the area of health and long-term care, cuts to key services are leading to an increased unmet health care needs for an increasing number of groups. Key proposals include:

- *Require measures to increase affordable access to housing, including increased investment in social housing, rent-regulation, taxation reform, as well as the diversification and re-balancing of housing tenures through for instance innovative approaches to co-ownerships.*
- *Increase investment in affordable quality health and long-term care, as well as ensuring equal access including promoting pro-active action to counter discrimination against key groups, including Roma and undocumented migrants.*

Investing in children and youth, combined with integrated strategies for all at-risk groups

Children (and their families) and Youth are seen as clear priority groups. However, the CSRs do not recognise the need for implementing integrated approaches, as highlighted in the Investing in Children Recommendation⁹. With regards to youth, the Youth Guarantee and Youth Employment Initiative, fears are raised about the quality of implementation, and the failure to take into account a broader approach to youth inclusion i.e. ensuring young people's access to resources, services and participation, including social protection. This is of particular importance given the tendency observed in some countries of replacing jobs with endless and low-paid training courses and apprenticeships. Furthermore, the weak reference to other vulnerable and excluded groups, including older people, long-term unemployed, lone-parents, as well as Roma and migrants (including undocumented migrants), also reflects a lack of understanding of the need for an integrated approach across the life cycle.

- *Encourage implementation of integrated strategies to invest in children (and their families), in line with the Commission's Recommendation;*
- *Implement the Youth Guarantee through quality, integrated programmes and promote Youth Inclusion, beyond employment;*
- *Ensure that an integrated approach to social inclusion and poverty reduction across the life cycle is promoted for all key target groups.*

3) Quality Employment

Sustainable, quality employment across the life cycle

The focus on employment in any job is short-sighted and can be counterproductive. The eruption of precarious or temporary contracts (zero hours and mini jobs), wage reductions and de-indexation of wage levels is seen as a key trigger for rising in-work poverty (9.1% - 2012). Such approaches are also exacerbating the gender wage gap, undermining the sustainability of income levels, which in turn weaken consumer demand. Meanwhile higher earners' wage-levels continue to increase, contributing to a rising inequality gap that undermines social cohesion and sustainable recovery. Insufficient focus is also given to balancing needs across the life cycle including age-friendly conditions in the work place.

- *Priority should be given to the creation of quality, sustainable employment by investing in green and social jobs, as well as to concrete measures to reduce in-work poverty and the gender pay gap, with particular focus on increasing minimum wages, supporting living wages and work-life balance, defending employment protection and social rights.*

⁹ EC 2013: Commission Recommendation: Investing in Children.

Personalised, integrated Active Inclusion approaches not Activation alone

Active labour market measures (ALMP) are the main focus of previous CSRs, aiming to increase employability, often combined with sanctions linked to increased conditionality to press people to accept any job offers, but without attention to the lack of quality jobs available or work with employers to open doors to excluded groups. Specific obstacles for key groups to employment and participation are weakly recognized, particularly the lack of affordable childcare/ECEC to facilitate access to employment, particularly for women. More focus is given to raising retirement ages than in ensuring that older people can work.

- *The explicit promotion of an integrated Active Inclusion approach (income support, inclusive labour market and access to quality services) could make a real difference, based on personalised, integrated support, with closer coordination.*
- *Access to affordable childcare/ECEC is crucial to enable women to take up job opportunities, with attention to pricing and affordability.*
- *Support to active ageing to enable older people to move or stay in jobs, e.g. through age-friendly working environments and labour market.*

4) Promoting Inclusive Education

Supporting comprehensive education systems

Following the Europe 2020 education targets, some important reforms are proposed, but the focus on early school leaving, and access to tertiary level, needs to be underpinned by reforms to the whole school system to ensure a long-term and inclusive approach for all groups.

- *Require universal access to high quality comprehensive education, and concrete measures to tackle segregation, particularly of children from ethnic minorities (eg Roma), children with disabilities, including persons with mental health difficulties, children living in poverty and migrant groups.*
- *In view of enabling older people attain statutory retirement age, develop lifelong learning opportunities, and facilitate on-the-job training and lifecycle career management.*

Social Investment in early childhood/and specialist support for ESL

Access to quality early childhood education and care (ECEC), is a vital pre-requisite to reduce inequalities in achievement at school, for the child's development, and to facilitate access to work for parents. Increasing provision across Member States, is insufficient without requiring quality assurance on care/learning outcomes, as well as improvement in working conditions.

- *Invest in quality ECEC, with appropriate quality assurance standards.*
- *For ESL, promote an integrated approach to prevention, intervention and compensation measures and ensure individualised support as well as alternative educational pathways like 'second chance' education and training, building partnerships between young people/schools/ parents and local communities.*

Vocational Training responding to the labour market and the needs of each individual

Improving the quality of Vocational Training/Education, (VET) is increasingly important, ensuring that VET is treated as an equally valuable educational pathway as conventional academic routes. However, care must be taken to ensure that the requirements of the labour-market override broader education values within the educational system, that support children and young/people to become

responsible, well-rounded citizens able to contribute actively to promoting more inclusive and sustainable communities.

- *Better match Vocational and Educational training (VET) in order to respond more effectively to labour market needs, whilst adapting to the individual's needs and skills;*
- *Within the overall educational system, ensure that broader education values are valued and enhanced, beyond labour-market needs.*

5) Promoting Gender Equality

There is no target on Gender equality, neither is it sufficiently mainstreamed through the Europe 2020 strategy. While the monitoring of all targets is subject to gender mainstreaming, three main areas of priority are highlighted for action in this report:

- *Firstly, reducing the gender pay gap in all Member States, accompanied by a long-term national strategy to eliminate wage discrimination and address gender segregation in education and work.*
- *Secondly, closing the gender pensions' gap, including promotion of work-life balance and shared parenting models to encourage the equal participation of both women and men ensuring that reforms of social security systems/tax systems address gender equality and provide individualised rights.*
- *Thirdly, ensuring provision of compensation mechanism in pension schemes, for both women and men, for time spent caring for children, parents and other dependants e.g. carer's leave.*
- *Lastly, in relation to migrant women, the need for specific measures to counter multiple discrimination, e.g. introducing a gender perspective in migration policy, reinforcing access to employment and social protection rights, enabling migrant women to have their own independent status.*

6) Investing in resource efficiency and tackling climate change

Whilst some progress has been made on these targets, increased investment must be made into reforming tax and subsidy policy as well as other investment frameworks if lasting progress is to be made. More emphasis needs to be placed on promoting proposals that can improve both environmental, social and equality goals, whilst preventing potentially negative social and gender impacts from such reforms. Key Recommendations include:

- *Reduce tax exemptions and environmentally harmful subsidies on fossil fuels, differentiating car taxation according to energy and efficiency performance and phasing out exemptions and reduced tariffs for industry, based on energy consumption.*
- *Invest in decentralised energy production, renewable fuels and increased energy efficiency in housing and other buildings, thereby contributing to energy poverty reduction by reducing energy consumption and costs.*
- *Ensure that Climate change mitigation objectives have clear guiding principles, with measurable target/indicators, timelines and monitoring mechanisms.*
- *In all proposals related to sustainable and inclusive tax/subsidy and investment reform, carry out ex-ante social and gender impact assessment to ensure that the burden does not fall on people with low incomes, disadvantaged groups and women.*

7) Participative Governance

Despite an increased focus on stakeholder engagement in the Annual Growth Survey, the lack of meaningful engagement by stakeholders and most national parliaments and the European Parliament in the European Semester is a common concern, especially at national and EU levels. If civil and social dialogue is to be improved, significant steps need to be taken to actively support more meaningful engagement at the national level. For this to happen, a stronger framework of guidance, reporting and monitoring is needed at the EU level.

- *Develop EU Guidelines, together with Member States, to ensure debate in national parliaments and meaningful structured dialogue with all relevant stakeholders, including social partners, civil society and people experiencing poverty and exclusion, at all stages of the European Semester process.*
- *Encourage increased financial and logistical support for stakeholder engagement in the development and implementation of the National Reform Programmes as well as structured dialogue on the CSRs.*
- *Consider requiring that Civil society stakeholders contributions should be annexed to the NRP report (as for example in France), or further developed as a shadow report, as well as mainstreamed into the main report.*
- *The quality of stakeholder engagement should be actively monitored by the European Commission through the bilateral exchanges and the NRPs, with specific sections in the Commission's progress/implementation report and recommendations to the Annual Growth Survey.*
- *Enhance the role of the EP and also the CoR and the EESC in the European Semester.*

COUNTRY-SPECIFIC RECOMMENDATIONS

AUSTRIA

FIGHTING POVERTY AND SOCIAL EXCLUSION

- **Raise the amount of means-tested minimum income**, and introduce an independent minimum income for children; include costs for housing, as part of the needs-based assessment; establish the right to a defined list of special needs. Tackle the costs of housing and the general living costs in relation to income. Prevent energy-cut off for poor households, especially in winter (EAPN/Caritas-Europa).
- **Take action to reduce indebtedness**, including shortening the duration for personal bankruptcy (currently 7 year) and abolish the minimum quota (Eurodiaconia).
- **Invest in Social Services:** expand quality child care mainly for children below 2 years; invest in early interventions and early preventions; services for elderly people as well as for people with disabilities, in the sector of long-term care (e.g. focus on semi-residential settings, acute care services for weekends and evenings; services for children caring for their parents, etc.); disability: investing in harmonization of the existing systems for devices, assistive technologies etc.; using financial means from the ESF to invest in social services in the health professions. Facilitate the recognition of diplomas (in order to increase the workforce) (Eurodiaconia).

QUALITY EMPLOYMENT

- **Develop more labour-market measures and employment opportunities** for people most excluded from the labour market, especially for people able to work only part-time (EAPN).
- **Increase the minimum wage** (Caritas-Europa).
- **Improve the recognition of the qualifications** and education outcomes of people with migrant background (CARITAS-Europa); for health professionals facilitate the recognition of diplomas in order to increase the workforce (Eurodiaconia).

INCLUSIVE EDUCATION

- **Reform the educational system, which is highly segregating, invest in inclusive education** (full time school, common school for children from 10 - 14 etc.) (EAPN, Eurodiaconia and Caritas-Europa) and improve early education to tackle the inheritance of poverty (Caritas-Europa and Eurodiaconia).

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

- Harmonize **energy taxation** based on energy content and external costs of different sources in order to set technology-neutral framework conditions for the competition for highest energy efficiency at lowest environmental and health costs.
- Raise **the diesel tax rate** at least to the same level as the petrol rate. Regularly adjust the tax rates in line with inflation to ensure their incentive effect.

- Reduce **tax exemptions** and **environmentally harmful subsidies** (company car taxation, commuting allowances/Pendlerpauschale) distorting competition for the benefit of fossil energy sources by 2015.
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN/EWL).

RESOURCE EFFICIENCY AND CLIMATE CHANGE

All proposals from Green Budget Europe.

- **Shifting the calculation of the standard fuel consumption tax (NoVA)** to a CO2 supplement to car registration tax is the right way.
- The proportion of **mineral oil tax (MÖSt)** which has not been changed since 2011) has reached a record low on the total fuel price. Mineral oil tax **should be index-matched**.
- **Phase out exemption from for so-called fiscal trucks** (light trucks, vans, flatbed minibuses are entitled to deduct tax) from NoVA.

BELGIUM

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Pay more attention to the need for addressing poverty and social exclusion** when preparing for the “**absorption**” of **new competences by the Regions and Communities** (especially in the Brussels Region) (Caritas-Europa); Ensure that the transfer does not hamper the quality and continuity of the respective public services and social support. The new competences of the regional governments must result in more effective policies, aimed at realizing the targets of the EU 2020-strategy (AGE Platform).
- **Raise all social assistance benefits (minimum income, and others) immediately above the poverty threshold**, (60 % + reference budgets) and cancel the increased de-gressivity of unemployment benefits (EAPN); Modernize and strengthen the first-pillar pensions in order to safeguard a sustainable and adequate income in old-age (AGE Platform).
- **Set an ambitious sub target on reducing inequalities**. Redistributive measures and a reform of the fiscal system (more fiscal justice) should make it possible to deliver on this (EAPN).
- **Ensure that the health and care system is available for everyone**: promote basic and cheap health and hospitalisation insurances and full transparency on costs of health services. (Caritas-Europa); Provide accessible, high-quality and sustainable health care and long-term care, with extra priority for vulnerable groups in the population. Create structural support for informal carers, recognising their role as full partners in providing optimal care for everyone in society. (AGE Platform); Improve care facilities for young mothers and children and improve access to housing and quality education (Caritas-Europa).
- **Continue to develop homelessness and housing exclusion policies** in line with the policy guidance outlined in the Social Investment Package, taking particular account of the vulnerability of people with a migrant background to homelessness (FEANTSA).

QUALITY EMPLOYMENT

- **Support the creation of long-term high quality jobs** (in terms of health, wages, security, combination with family life). The government itself should also take responsibility for creating these jobs in different service delivering sectors (EAPN).
- **Concentrate job support schemes on jobs for the low-skilled** which are the ones most likely to be taken by people at risk of poverty and social exclusion. Outsiders of the labour market should be integrated through better education, more technical education and a **bigger difference between unemployment money and the lowest wages**, without lowering unemployment money nor making the lowest wages more expensive for employers. Fundamental changes in labour taxes (including other taxes) are needed (Caritas-Europa).
- **Encourage employment growth in organisations belonging to the Social Economy**, which have a greater potential for providing quality employment and quality services by promoting the role of non-profit employers of social and health services, by reinforcing social dialogue and by decreasing social contributions on labour and compensate them with tax increases on goods and services that do not prove social or environment-friendly (Caritas-Europa).
- **Oppose the introduction of so-called ‘mini-jobs’ into the Belgian labour market.** The ‘mini-jobs’, a German innovative idea, is supposed to lift people out of unemployment and thus, as the proponents claim, out of poverty. With a maximum wage of 450 euro per month for a non-fulltime job and no effects on one’s pension rights, these job types do not appear to benefit the system. Looking at Eurostat figures for in-work poverty in Germany, it can only be concluded that in-work poverty has risen by 60.4% between 2005 and 2011 (from 4.8% to 7.7%). Mini-jobs will not lift people out of poverty, quite the contrary; it will cause an increase of in-work poverty in Belgium (Caritas-Europa).
- **Develop a comprehensive approach to improve the participation of older people** in the labour –market, focusing on education and life-long learning, tackling age-discrimination and enhancing age-friendly conditions in the work place, in order to increase the effective retirement age (AGE Platform).

BULGARIA

FIGHT AGAINST POVERTY AND SOCIAL EXCLUSION

- **Adopt family-friendly social policies** that also consider single parent families. **Increase the resources of youth welfare** to be used for measures aimed at helping children as well as their families (Caritas-Europa).
- **Prioritise child poverty in the political agenda:** adopt the new Law on Child Protection and return to discussions on the new Law on Preschool Education. Develop a system of social and psychological support to prevent child abandonment. Speed up the implementation of measures concerning child justice (Caritas-Europa). Improve the accessibility and effectiveness of social transfers and services through reforming the child protection and social assistance systems and development of universal ECEC with adequate parental support and more focus on prevention and early intervention (CSR from 2013 which was not implemented with proposed wording added) (Eurochild).

- **Ensure access to affordable permanent accommodation** through the development of an effective national and local housing policy and encouraging measures (including supported by the EU Structural Funds) to support the development of quality and available social housing to all groups of population prioritising large families and families of ethnic minority origin (Eurochild).
- **Speed up the adoption of an action plan** and a clear mechanism for monitoring the implementation of the **National Strategy for Roma Integration 2020** (Caritas-Europa).
- **Develop affordable and comprehensive services to the elderly** and people with disabilities, supporting their independent living. Speed up the development of the National Strategy for Long-term Care for the Elderly and People with Disabilities. Develop an **affordable and comprehensive mobile home care scheme** (medical and social) as part of long-term care policies. Ensure access to quality healthcare for all by returning to discussions on the Strategic Framework for Policies for Health/Improving the Health of the Nation 2014-2020 (Caritas-Europa).

QUALITY EMPLOYMENT

- **Adopt measures to fight in-work poverty** and **evaluate the implemented measures** and analyse what can be improved in order to avoid failure (Caritas-Europa).
- Develop **partnership mechanisms with NGOs, especially in career planning and youth centres** in order to improve the match between supply and demand on the labour market (Caritas-Europa).

INCLUSIVE EDUCATION

- **Adopt a School Education Act**, ensuring that a clear vision and objectives for pre-school and educational reform are developed in consultation with civil society and other stakeholders (CSR from 2013 which was not implemented with proposed new wording) (Eurochild).

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

- **Reform and ‘normalize’ the tax system to support progressive redistribution** (removal of the “flat” taxation system) and effective social security contributions (removal of the ceiling of healthcare contributions and lifting up the ceiling of pensions contributions) to reduce inequality/poverty and provide financing for social protection systems (EAPN).
- **Adopt an integrated approach concerning the budgetary optimisations** to prevent the deepening of the urban-rural gap (Caritas-Europa).
- **Establish a legal framework for social economy** and ensuring enough resources for this sector (EAPN).
- **Carry out radical changes to the ESF involved in the fight against poverty, to ensure improvement of their absorption** and their distribution (EAPN).
- **Implement participatory social and gender impact assessment** of policies and legal frameworks (EAPN/EWL).

RESOURCE EFFICIENCY AND CLIMATE CHANGE

All proposals from Green Budget Europe, unless otherwise stated.

- **Promote measures enabling green jobs and green entrepreneurship** under national spending policies and national education programmes.
- **Ensure support mechanisms for energy cooperative** schemes (Community Energy Schemes)
- **Increase transparency of public procurement procedures.**
- **Simplify and speed up permitting for small-scale renewable capacities for electricity.**
- **Step up efforts to improve energy efficiency** much more, whilst ensuring energy affordability for low income households.
- **Introduce green certificates.**
- **Remove cross subsidies** in the energy sector and remove all subsidies for fossil fuels.
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN and EWL).

CROATIA

All proposals from Caritas-Europa.

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Ensure equal access to social welfare services.**
- **De-institutionalisation:** Create a **new model of care** including such factors as, the creation of new types of services, changing the status of foster families, ensuring adequate provision of education for health services, employment programmes, cooperation with civil society, etc.

QUALITY EMPLOYMENT

- **Increase employment, particularly of the long-term unemployed, social welfare beneficiaries and people with disabilities and increase their social inclusion.** At the same time, time evaluate the real efficiency of individual measures by introducing new techniques (tracking studies) to collect data about the achieved effects.
- **Promote job creation through diverse programmes** in order to fight against long-term unemployment. It is well known that for unemployed persons it is most important not to lose working experience (i.e. acquired knowledge and skills) and ties with the labour market. The supply of jobs and employment within various programmes, such as public works, may have greater benefits than programmes of in-service training, pre-service training and professional improvement.
- **Invest in the "quality" of ALMP.** Quality here means a coherent framework of measures with clearly determined components which mutually reinforce each other in alleviating long-term unemployment and assisting the persons who suffer from it. E.g. assistance through personal counselling in the selection of what is most in line with their needs. This also includes the choice of different possibilities and support for persons with various personal difficulties, as well as cooperation and partnership with other services and NGO's.

- Reform State measures by **improving links between education system and labour market**.

INCLUSIVE EDUCATION

- **Develop a national qualifications framework** based on relevant learning outcomes.
- **Guarantee quality assurance systems and high quality early childhood** education (ECEC).
- **Improve teacher training**, entrepreneurship and cultural awareness.
- **Improve adult teachers' and trainers' competencies**, to recognise prior learning outcomes; and to develop quality management system in adult learning.
- **Introduce prequalification for older people** within Lifelong Learning (LLL) programmes.
- **Introduce new interdisciplinary programmes** to correspond to changing requirements.

CYPRUS

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Support vulnerable groups and stop implementing austerity** measures on the social state (EAPN).
- **Ensure an adequate minimum income** for all as a means to preventing and fighting poverty (EAPN).
- When modernizing social security systems, **ensure pension and income adequacy and long-term financial support** (Caritas-Europa).
- **Child poverty should be a priority** in the political agenda (Caritas-Europa).
- Establish efficient and effective healthcare systems that **ensure access for all to quality healthcare**. Such measures will help prevent and combat poverty, social exclusion and inequality. Similarly, there is a need to **increase the participation of specific groups in the decision making process** related to the services they would like to receive (Caritas-Europa).
- **Modernise the social care system to provide accessible, affordable high quality services** (Caritas-Europa).
- Provide **independent living services** to persons with disabilities and elderly people (Caritas-Europa).

QUALITY EMPLOYMENT

- **Promote the Social Economy** and strengthen the role of social enterprises which are able to address the needs of the people at community level, especially the most vulnerable (Caritas-Europa).
- **Support the protection of employment and the rights of workers** (EAPN).

INCLUSIVE EDUCATION

- **Improve teacher training** and the quality of teachers in disadvantaged areas and in schools with high migrant numbers (Caritas-Europa)
- **Strengthen the effectiveness of Vocational Education and Training (VET)**; make VET Education More relevant and attractive to the local conditions and as a way of reducing early school leaving, as amongst Greek Cypriots; To this end, efforts should focus on **curriculum reform**, internationalisation, greater mobility, and an improved transition between general education and VET pathways as well as VET and the labour market. Establish a Vocational Qualification Framework for lifelong learning (LLL) (Caritas-Europa).

GENDER EQUALITY

All proposals from EWL, unless otherwise stated.

Pensions:

- Increase the levels of the social pension, which is a non-contributory pension and calculate it on individual rather than family basis in order to increase adequacy in reducing at risk of poverty rate amongst elderly women.
- **Introduce flexible retirement ages** for both women and men in conjunction with targeted measures to promote employment among elderly women. These should also include measures to promote work/life balance.
- **The extension of the minimum qualification period** of paid contributions for old-age pension must be accompanied by measures to ease the economic burden to women that do not meet the qualifying criteria.
- **Migrant women**¹⁰ Remove discriminatory regulations that restrict the mobility of female migrant domestic workers across employers and sectors of work by unlinking residence permit from work permit and disconnecting the link in between residence permit and a particular job/continuous employment, in order to grant female migrant domestic workers flexibility as workers and facilitate mobility across jobs and employers.
- **Ensure that flexible forms of employment, which are often precarious, fall within labour law standards** and labour insurance that facilitate full-time employment and full labour and health insurance. Ensure that flexible types of contracts and flexible forms of full-time employment that allow female migrant domestic workers to work in more than one household or multiple employers to employ the same female migrant domestic workers (full-time employment through shared contracts and chains of mini-jobs) fall within the scope of labour law standards.
- **Establish Public Employment Agencies for female migrant domestic workers** at the national and local level to ensure that their skills are assessed to enable them to access quality employment within labour law standards.
- **Promote the Professional Development and Accreditation of female migrant domestic workers** in the fields of Domestic Care and Domestic Health Care.
- **Give migrant workers from third countries access to the Social Insurance Fund.**

¹⁰ Migrant women are over-represented in domestic work which is often the result of a combination of factors, including de-skilling and lack of affordable care (for children, the elderly) which prevents them from seeking quality employment work that corresponds to their actual skills and provides them with adequate social protection and workers' rights.

Women as Second Earners:

- **Introduce individualised rights:** remove the criteria relating to household income as the basis for public benefits and replace with individual based income.
- **Conduct gender impact assessment** and analysis of all reform foreseeing the targeting of public benefits including the Social Pensions.

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

- Adoption of clear-cut, **measurable economic development objectives** with an emphasis on regional development and on improving regional and intra-regional inequalities and disparities (rural and deprived urban areas need to be prioritised) (Caritas-Europa).
- **Promote a strong, pro-active investment policy;** Sectors for investment should be: a) education and health as a way of permanently boosting incomes and also spreading benefits across generations b) diversify the economy so as to insulate it from specific shocks in the natural-resource-rich sector in the medium and long term (Caritas-Europa).
- **Improve the administrative capacity of public authorities** as regards the programming and management of the programmes including the promotion of more systematic evaluation (Caritas-Europa).
- **Invest in growth for creating decent and quality jobs** to fight unemployment (EAPN).

CZECH REPUBLIC

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Ensure effective rights to appropriate housing for the most vulnerable** who cannot afford to rent an apartment and are thus forced to live in hostels, including families with children (Eurochild).
- **Promote de-institutionalisation** reform, ensure that children are taken into care only when necessary and in the best interest of the child, and that quality alternative care provisions are put in place (Eurochild).
- **Increase , sustainable public investment both on state and local level for more quality social, educational, employment services and its sustainable network, beyond the use of ESF.** The state and regions should no longer discriminate against social service providers which have accreditation (EAPN).
- **Pass a Social Housing Act to ensure access to affordable housing** and tackle the growth of sub-standard hostels and ‘poverty housing’, providing support for integrated support services. Provide assistance to non-for-profit NGOs and local communities to develop integrated programmes to tackle social disadvantaged communities (EAPN).
- **Implement the announced “Concept of Solution of the Homelessness Issue in the Czech Republic 2020.”**¹¹ In line with the Social Investment Package, place particular emphasis on

¹¹ Ministry of Labour and Social Affairs (2013) Koncepce prevence a řešení problematiky bezdomovectví v ČR do roku 2020, available at: <http://www.mpsv.cz/cs/16156>

prevention and early intervention to support pathways out of homelessness and into affordable housing (FEANTSA).

QUALITY EMPLOYMENT

- **Develop more effective employment services** which are more proactive and flexible to unemployed people's needs also in cooperation with partners. Make the Labour Offices responsible for producing proactive, effective partnerships. Give a creative focus on youth employment and inclusion. Labour Offices should mediate the development of more practical cooperation with non for profit community service providers and employers, helping them also more with social economy applications. New individual work scheme (e.g. paid traineeships in non for profit community services with further educational development) for unemployed /esp. vulnerable/ youth should be created and implemented (EAPN).

INCLUSIVE EDUCATION

- **Ensure effective right to inclusive education** for all children who may be disadvantaged, including especially Roma children and children with mental disabilities (Eurochild/EAPN).
- **Monitor educational and after educational employment success** of vulnerable young people, especially Roma (results monitoring, individual support programmes, tracking outcomes, connection with services e.g. social housing – possibilities to leave socially excluded areas and not be forced to stay part of the “jointly assessed persons” for the social benefits purposes) (EAPN).

GENDER EQUALITY

All proposals from EWL, unless otherwise stated.

Gender Pay Gap

- Eliminate wage discrimination.

Pension Gap

- Revise the entire pension system through a gender lens and conduct the necessary restructuring of the system. The merit based approach should be removed since it discriminates women.

Migrant women

- Introduce a gender perspective in migration policy.
- Introduce measures to battle the widespread problem of discrimination of migrants (male & female).
- Provide state supported measures for access to justice (currently only provided by NGOs).
- Ensure decent pay and rights for migrant workers and reinstall and extend the social rights of migrants.
- Allow migrant women to have their own migrant status and facilitate the process of changing status and allow more flexibility in this matter by removing the two-year conditionality of residency.
- Reinforce migrant workers' rights and separate the conditions for residence permit from their contract with a specific employer. (Current rules link permits to the contract. In this light

pregnancy means a high risk for women and there were cases of abortions motivated by fear of losing a job).

- Give migrant workers access to the public health care insurance system, including their children born in the Czech Republic.

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

- **Ensure that taxation that does not burden the expenditure and living conditions of people.** Index older people's pensions, and other relevant income support (EAPN).

RESOURCE EFFICIENCY AND CLIMATE CHANGE

All proposals from Green Budget Europe, unless otherwise stated.

- **Ensure environmental fees, e.g. landfilling or air pollution fee are set to be motivational** to mitigate most environmentally harmful practice.
- **Take effective steps to improve cost-effectiveness and transparency,** especially in transport investments.
- **Remove grid operations charges from renewable systems** not connected to the grid.
- **Prepare stable support schemes for investments in all renewable energy sources** listed in the National Renewable Energy Action Plan, especially in electricity generation.
- **Remove subsidies from energy sources with high external environmental impacts** such as coal-biomass co-incineration and biological waste incineration (Green Budget Europe).
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment,** to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN/EWL).

DENMARK

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Propose a CSR on tackling growing income inequalities and social impact of reforms,** as inequality is growing. The wealthiest tenth of the population has had an income increase of 1.842 Euros annually in the period 2008-2012. The poorest tenth has had an income decrease of 144 Euros annually. Denmark is in top 5 among EU-countries with growing inequality. Denmark should be recommended to take into account the long term impacts of this trend, among them lacking of social cohesion, a distortion of the economic development of the country, and growing social ghettoisation (EAPN and Eurodiaconia).
- **Restore genuine flexicurity and Active Inclusion** ensuring an adequate minimum income for unemployed, quality services and holistic rehabilitation and jobs for poor and excluded and a labour market open for all (EAPN).
- **Develop further provision to enhance access to affordable rental housing** and support for young people experiencing or at risk of homelessness and/or housing exclusion (FEANTSA).

QUALITY EMPLOYMENT

- **Prioritize creation of more quality jobs for long term, low-skilled unemployed** and socially excluded with complex difficulties (EAPN).
- **Involve NGOs more in rehabilitation and job creation** for those far from the labour market (EAPN).

RESOURCE EFFICIENCY AND TACKLING CLIMATE CHANGE

All proposals from Green Budget Europe, unless otherwise stated

- **Restructure the registration tax** for cars in order to provide better incentives for purchasing efficient vehicles without strongly increasing total car sales.
- **Raise the tax on the least efficient cars** to 4,000 DKK per km (540 Euro) but do not further decrease the tax on the more efficient cars – this rebate should be kept on 4.000 DKK per km (540 Euro).
- **The dividing line between efficient and less efficient vehicles should be increased** by roughly 3 km, to 19 km/l for gasoline and 21 km/l for diesel cars, corresponding to approximately 126 g CO₂ per km for both. And this dividing line should be made dynamic, so that it increases corresponding to the average fuel efficiency/CO₂-emission for new cars.
- **Provide tax reductions (not exemption) for the best plugin hybrid cars**, meaning those with the longest range of the battery.
- **The Danish tax exemption for electric cars** should continue, also after 2015 (where it stops according to the present decision), until there are 100,000 electric cars on the roads.
- **Take into consideration to change a minor part of the registration tax** into a higher ownership tax in order to increase the incentive to scrap old inefficient cars.
- **Reform company car taxation:** The levy should be based on ecological effects and thereby reduce perverse incentives for higher car usage and purchase of more expensive vehicles. Company cars are taxed by 25% of the value until 40,000 Euro, but above only by 20%. To reduce the resulting distortion, the tax should be 25% below as well as above the limit. As the taxation for company cars is independent of usage, the current system gives incentives for driving longer distances. The user of the car pays a fixed tax for the right to use the car for private driving – independent of the amount of kilometres he/she drives. Better models should be considered, including electronic registration of professional car driving (for the company). This would make it easy to calculate the amount of private driving, without a demand for registration of the private driving. It only provides that you lock the kilometre counter, so that the user cannot manipulate it. Then you can subtract the number of “professional kilometres” from the total number.
- **Introduce electricity tax on the trade and service industry** – eventually with a recycling of the revenue. In Denmark industry and trade already pay normal energy taxes for room heating and transport fuels, but not for electricity (Green Budget Europe).
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN/EWL).

ESTONIA

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Implement social-political measures to help children living in relative poverty** (17%), absolute poverty (9.5%) and severe material deprivation (9%) (Eurochild).

QUALITY EMPLOYMENT

- **Give priority to the creation and development of quality jobs** (prioritize access for people experiencing social exclusion) (EAPN).
- Establish an inter-ministerial and civil society commission to **research the root causes of poverty and under-employment**. The scope of the research should be wider than the current focus on GDP. The scope should include Estonian cultural, historical and psychological considerations (Caritas-Europa).
- **Strengthen measures to support the return of long-term unemployed persons**, especially youth, into quality employment (Eurochild). **Government ministries should pay special attention to young mothers**, and ensure concrete measures are included in the annual budget and delivered across Estonia (Caritas-Europa).
- **Guarantee access to health care and rehabilitation services** to all on an equal footing (EAPN).

INCLUSIVE EDUCATION

- **Increase early childhood education and care** possibilities for children aged 0 to 3 years contributing to quicker participation of mothers on the labour market (Eurochild).
- **Promote an inclusive education system based on Human Rights** (EAPN).

GENDER EQUALITY

All proposals by EWL.

Gender Pay Gap

- Address the gender pay gap in a sustainable way by developing a long term national strategy with government-backed funding, including measures to reduce gender segregation on the labour-market. Monitor, review and report on the strategy at regular intervals.

Pension Gap

- Design programs and measures to promote flexible working arrangements that help create work-life balance both for women and men. Sensitize the employers to the reconciliation issue, adapt social security schemes and the tax system to the increasing diversity in working patterns which facilitate quick return of young mothers to the labour market after the fully paid parental leave (18 months).
- Design positive measures to reduce the number of women facing the risk of poverty; provide measures for lone-parent families, which predominantly concerns women.

- Address domestic violence against women as a barrier to work and full employment, provide support to women victims of violence to seek and remain in employment.

Migrant women

- Take into account the situation of Estonia's Russian-speaking minority and migrant groups when introducing measures to battle the Gender Pay Gap.

RESOURCE EFFICIENCY AND CLIMATE CHANGE

All proposals from Green Budget Europe, unless otherwise stated.

- **Consider car taxation differentiated** according to energy and emissions performance.
- **Consider replacing fuel excise exemptions for non-road use** of fuels for agriculture and fisheries sectors with direct subsidies in order to encourage better inclusion of externalities of fossil fuels and equal treatment of all consumers.
- **Consider support schemes for investment into decentralised energy** production based on renewable fuels.
- **Climate change mitigation related objectives in all relevant public investment plans and spending policies should have clear guiding principles** for the selection of projects for support and expected results must clearly indicate the amount of GHG reduced by action and how adaptation needs are addressed. Estonian investment plans are missing climate change mitigation and adaptation related guiding principles and measurable targets/indicators and should be amended accordingly.
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN/EWL).

FINLAND

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Reduce health and wellbeing inequalities** (EAPN).
- **Strengthen the purchasing power particularly of low income families with children (EAPN) and Improve prevention and early intervention services aimed at tackling child poverty** and strengthening support to the most disadvantaged families should be improved. The cooperation between different sectors should be strengthened to support all children so that children experiencing poverty can access support as early as possible. As the subjective experience of poverty is often stronger for children; additional support is needed to address the risk posed by poverty to children's development and well-being (Eurochild).
- **Ensure that the objectives of the new law about services for older people are duly achieved** while taking into account quality of life in old age i.e. provision of universal care and accessible long-term care should be maintained; Optimizing public spending in this area must not be done to the detriment of vulnerable older people, in particular those living on a minimum pension or old-age social assistance income (AGE Platform).

QUALITY EMPLOYMENT

- **Improve quality of employment opportunities and ensure the implementation of youth guarantee** addressing the risk of social exclusion (EAPN).
- Increase the **activity of citizens and promote entrepreneurship**. Older people must be seen as a key social resource with active potential and purchasing power (AGE Platform).

GENDER EQUALITY

All proposals from EWL.

- **Legislate on Equality between Women and Men** to guarantee employee representatives to access information on pay and earning statistics in the workplace. The transparency of payroll information is of vital importance for equal pay.
- **Decrease gender-based segregation** of occupations, by addressing the high gender segregation in education.
- **Develop the 6+6+6 -model** (parental leave for six months for each parent, six months to be shared) for women and men to encourage equal share of participating in child care and improve women's career and salary development.
- **Develop information and data on differences in pensions** between women and men and of different groups, such as migrant women.
- **More attention is required to ensure migrant women's social integration** and language education. Special measures are needed for migrant mothers because current language education has not reached them.

RESOURCE EFFICIENCY AND CLIMATE CHANGE

All proposals from Green Budget Europe, unless otherwise stated.

- Increase **resource taxes**, such as mining, fresh water and waste.
- Increase tax on domestic and industrial **waste**.
- **Tax peat** equally to other energy sources
- **Phase-out environmentally harmful subsidies**, especially in the transport, agriculture and energy sector.
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN/EWL).

FRANCE

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Adopt a pluri-annual (5 years) law on financial programming to fight against poverty** with clear objectives concerning the building and financing of social housing (EAPN).
- **Increase minimum income** and a social allowance for access to housing (EAPN). **Increase the RSA by 25%** so that no one lives with less than 40% of the median income in five years. Deploy territorial integration agreements so that they are effective and representative. **Increase the RSA in Mayotte** (Mozambique), where the RSA represents 25% of the urban RSA (Caritas-Europa.)
- **Continue efforts to build affordable housing for people in need** (due to their income, social situation, or inadequate housing conditions), and develop a specific offer of housing for young people. It is important to restore the indexation of housing subsidies at the current level of rent for private and public accommodations. Design an emergency plan in the territories where the DALO (Droit Au Logement Opposable) is not respected. To fulfil this obligation, develop a specific offer of social housing, and mobilise additional accommodation from the private rental stock. Continue to make progress towards an integrated, housing-led strategy to tackle homelessness.
- **Value the role of non for profit organisations** and invest in them to foster innovation (Eurodiaconia).
- **Ensure that the new national Health Strategy** being built, with the aim to reduce inequalities in access to health, to improve prevention, and the rights of sick persons, is led simultaneously with several well-coordinated Ministries (EAPN). Simplify the procedures to reduce the non-take-up of health coverage. The AME and the CMU should be merged into one specific tool as a unique service. This would improve financial management, simplify procedures for individuals and health professionals, and ensure a better and more efficient consultation process. The system of CMU should be applied in Mayotte (Caritas-Europa).
- **Target directly older persons** aged over 75 years, **mainly women**, in order to reverse the risk of poverty trend among this specific population group. Consider social dimension when optimizing long-term services i.e. when finalizing a new national bill (law) on the strategic orientation and programming for the adaptation of society to ageing, reconsider the reform of the home dependency allowance and reduce the amount charged to dependent residents in nursing homes (AGE Platform).
- **Link upcoming updates of the pension reform to social impact assessment** i.e. avoid hampering income adequacy, in particular for the most vulnerable older persons; the pension reforms introduced so far have failed to address the minimum pension, survivors' pensions, minimum age of eligibility to pension and pension gender gap. Come with proposals to reform the special pension schemes in the public sector (AGE Platform).

QUALITY EMPLOYMENT

- **Increase resources allocated to vocational training and supporting employment search** by focusing them on those who need it the most: long-term unemployed, people without qualifications, and people with disabilities. It is also necessary to increase efforts to provide individual training. Develop and simplify the testing of initiatives that support people who face difficulties finding employment: **extension of insertion contracts** for example (Caritas-Europa).
- At the end of the test period, in case of a positive outcome, **extend the Young Guarantee** to more beneficiaries. If the outcome is not positive, create an extension of the RSA-activity for young

workers. Provide more resources to local agencies in order to enable them to be more effective, in particular in their work with the vulnerable youth in order to address all their difficulties (Caritas-Europa.)

- **Link the ‘Contrat de génération’** (a policy measure that should encourage youth employment while reducing unemployment among seniors) **to the overall employment strategy for 50+**, in particular integrate it into the senior action plan as a complementary policy tool promoting employment of older people (AGE Platform).
- **Identify jobs that can be useful for society** and therefore supported by society as a whole; Invest and train staff in sectors that have been identified by unions and business associations as key sectors that will demand human resources (Caritas-Europa).

INCLUSIVE EDUCATION

- **Improve the access to the education system for the youngest** children from a disadvantaged background to reduce inequalities in success at school (EAPN).

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

- **Reform family and fiscal policy** to make it more effective in the fight against child poverty, for example by **replacing the family quotient by a tax credit per child** and by developing childcare access to poor families (Caritas-Europa).

RESOURCE EFFICIENCY AND CLIMATE CHANGE

All proposals by Green Budget Europe, unless otherwise stated.

- **Reduce fossil fuel** subsidies. France should commit to a calendar to phase out all subsidies and tax exemptions benefitting to fossil energy by 2020.
- **Gazole tax level should be progressively increased** to the level of petrol tax rate. Gazole Tax rebate to lorries should be phased-out.
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN/EWL).

GERMANY

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Call for a comprehensive and overarching approach to combat poverty and social exclusion in the NRP** (EAPN, Eurodiaconia, Caritas-Europa), including topics such as **child poverty or intergenerational transmission of poverty** (Caritas-Europa) and a more extensive approach to decrease inequality (EAPN). Reference to the National Social Report (NSR) is critical and concrete measures to fight poverty have to be developed. (Caritas-Europa). More points highlighted from the Staff Working Document should be visible in the final CSR text (Eurodiaconia).

- **Review poverty measurement and targets**, for instance take into account participation and periods spent in the job market and consider other indicators (the at-risk-of-poverty rate, material deprivation etc.) rather than only the number of long-term unemployed people (EAPN).
- **Modify certain aspects of the calculation of unemployment benefits**, such as the restrictive reference group for adults, and guarantee a minimum level of flexibility adapted to needs (Caritas-Europa).
- **Develop a system of independent benefits for children** in families with low income (Caritas-Europa). A basic-income/universal child benefit for children (Kindergundsicherung) could be proposed that guarantees a non-bureaucratic sufficient minimum subsistence level and simplifies an access to cultural and social services (EAPN).
- In the context of the gradual income erosion of the most vulnerable population groups, **increase the minimum level of pensions for persons** with reduced earning capacity (Erwerbsgeminderte) and complement the income support by measures promoting social inclusion and active participation of older persons (AGE Platform).
- **Allocate funding to promote the social integration** of socially-disadvantaged target groups. Amongst other funding this could be realized by the 20 per cent of funds from the ESF (EAPN).
- In order to improve efficiency in the health sector, **implement the recent legislation on preventive health** and increase the financial resources for rehabilitative care provision (AGE Platform).

QUALITY EMPLOYMENT

- **Ensure access to employment is accompanied by existence-securing wages** and obligation to contribute to social insurance (especially for women, people with migration background and people with disability). Although the minimum-wages are going to be established in Germany soon, it is important to pay attention that no / or not too many exceptions are going to be allowed (EAPN).
- **Create and strengthen specific measures for long-term unemployed** and people who have additional problems. Especially ensure that funding is secured through adequate legislation. As the people affected have multiple problems, the funding must be a **long-term funding and not limited to two years** (Caritas-Europa).
- **Invest in measures to increase the employment of older people** (age-friendly work-places, new retirement schemes, safety and health in the work place etc.). Furthermore, these measures must promote social inclusion as well as integration in the labour market and should be accompanied by a person trained in social pedagogy (Caritas-Europa).
- **Promote quality jobs (EAPN) and make a critical assessment of specific work arrangements like mini-jobs** or temporary employment and look for ways to better integrate people (especially women) into the labour market (Caritas-Europa). Combat the growing precariousness of jobs through incentives to employers to offer quality employment contracts i.e. it is the long-term sustainability of pension system which is at stake and the poverty risk among future ageing population (AGE Platform).

INCLUSIVE EDUCATION

- **Start a joint approach with local authorities and stakeholders (schools, welfare organisations, job centres, enterprises, etc.) to prevent early school leaving (ESL.)** Länder and federal level should support and encourage these actions (Caritas-Europa).
- **Promote inclusive education systems** and equal opportunity for disadvantaged children (EAPN) including the inclusion of children with disabilities in mainstream schools (Caritas-Europa).
- **Promote qualitative development of all-day schools** as well as the quantitative expansion - not only for accumulating employment-relevant learning outcomes, but also for creating spaces to acquire non-formal and informal competences (Eurochild).
- **Increase the availability of fulltime childcare facilities and all-day schools (EWL).** Besides the quantitative expansion of fulltime childcare facilities and the quantitative expansion of staff, there must be a focus on qualitative aspects, for example concerning the improvement of working conditions and programmes for education and further training (Eurochild).

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

- **Reform the tax-system**, establishing a wealth-tax and a tax on financial transaction would help to be able to make more and sustainable social investments (EAPN).
- **Provide additional and permanent commitment to funding** by the Federal Authority and the Bundesländer to enable local authorities to strengthen **high quality and needs-orientated social infrastructure** for children and young people (Eurochild).
- **Shift 10 per cent of tax burden from labour to environmentally harmful conduct** (e.g. causing CO₂ emissions) and resource consumption in a budgetary neutral way (Green Budget Europe).

RESOURCE EFFICIENCY AND CLIMATE CHANGE

All proposals from Green Budget Europe.

- Phase out **exemptions and reduced tariffs for industry** on energy consumption concerning electricity tax, EEG apportionment and network charges, amounting for revenue losses of approximately 13 billion Euros in 2012.
- **Legal rules need to be simplified** and clear criteria need to be defined to classify energy intensive businesses exposed to international competition. Remaining reductions have to be linked to the **implementation of energy management schemes** and ambitious binding objectives in order to ensure progress regarding energy efficiency.
- Reform **company car taxation**: the levy should be based on ecological effects and thereby reduce perverse incentives for higher car usage and purchase of more expensive vehicles. Tax deductibility of purchase and running costs must depend on increasingly strict CO₂ emission standards per kilometer. Instead of taxing private use of company cars at a flat rate, the levy should be based on usage.
- The taxation of national flights was an important first step to tackle market distortion in the German transport sector but should not diminish efforts to include international aviation as well. Modify the German **Ticket Tax on flights** and increase incentives to reduce GHG emissions.
- Harmonise **energy taxation** based on energy content and external costs of different sources in order to set technology-neutral framework conditions for the competition for highest energy efficiency at lowest environmental and health costs. Raise the diesel tax rate at least to the same

level as the petrol rate. Regularly adjust the tax rates in line with inflation to ensure their incentive effect.

- Reduce **tax exemptions** and **environmentally harmful subsidies** (e.g. for kerosene and coal) distorting competition for the benefit of fossil energy sources by 2015.
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN and EWL).

GREECE

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Establish and implement effective measures to tackle extreme poverty**, focusing on their immediate effectiveness. This should include implementing the proposals **adequate minimum income for a dignified life for all** (Caritas-Europa).
- **Address the problem of homeless people**. First, the number of homeless citizens in Athens has to be officially recorded. Then with the assistance of the EU, OECD, World Bank and various NGOs, implement, on a strict schedule, a program for the rehabilitation of the homeless. Indicative, deserted or inactive public buildings, **not inhabited buildings belonging to individuals, should be utilized and be provided for free** (on a voluntary basis and with taxation motives) for the homeless (Caritas-Europa). Develop programmes supporting the creation of a social housing sector, based on a thorough needs assessment (CECODHAS).
- **Develop a long-term strategy for the support of those needing Long-Term Care**- including a focus on prevention and health promotion, the use of e-health support measures for informal carers e.g. for training, counselling (AGE Platform).

QUALITY EMPLOYMENT

- **Increase the minimum wage**. It is necessary that the minimum salary in Greece is immediately increased to the level before the crisis and that minimum salary is not differentiated for young people under 25. In general the lowest salary in Greece today is at indecent levels and sometimes is much lower than poverty levels. In relation to the cost of living in Greece this level of remuneration violates the constitutionally protected human dignity (Article 2 of the Hellenic Constitution) (Caritas-Europa).
- **Fight unemployment**. It is necessary to reform employment policies by investing in activation, well designed allowances, vocational training programs and social programs, and enhancing cooperation between the public employment services but also through setting clear EMU objectives related with unemployment (Caritas-Europa).

INCLUSIVE EDUCATION

- **In the area of vocational training**, include training in ICT, for those aged 50+, to enable them to innovate and stay in the labour market while also obtaining skills of relevance to later life. A national campaign to ensure that all Greek citizens have some access to and knowledge about ICT

given that government services including health, taxation, pensions etc., all rely increasingly on e-related skills. This could be a goal for Europe 2020 - e-literacy for all! (AGE Platform).

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

- **Establish a fair tax system and fight against tax evasion.** The Greek government should complete the taxation reform program, in order to set the conditions to decrease the tax load put on the citizens that already pay their taxes and to efficiently fight tax evasion. Systematic controls should be set to place with rotating inspectors and strict immediate penalties should be imposed on all tax evaders (Caritas-Europa).
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment,** to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN and EWL).

HUNGARY

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Invest in prevention** and strengthen the local universal and targeted child welfare provision, family and parenting support and community based services (Eurochild).
- **Continue to invest in early childhood services (ECEC)** and ensure high quality and accessibility (Eurochild).
- **Reconsider the discriminatory exceptions** put in the law concerning siblings and children with disabilities. Ensure the same opportunities to every child at risk of or in alternative care. Take the child's view into consideration when deciding on her/his new placement. Develop a comprehensive strategy for de-institutionalisation (Eurochild).
- **Allocate additional resources and give attention and needed assistance in order to ensure the prevention of out of home care of children,** the careful preparation and the proper transition of children from children's homes to their biological or foster families during the implementation of the new gate-keeping measures (Eurochild).
- **Stop criminalizing homelessness and develop an integrated strategy** that supports pathways into affordable rental housing for people experiencing or at risk of homelessness and housing exclusion (FEANTSA).

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

All proposals from Green Budget Europe.

- **Implement a credible, inclusive and sustainable growth-friendly fiscal strategy,** including by specifying the necessary measures focusing on tax and subsidy expenditure savings in the business sector and preserve a sound fiscal position in compliance with the medium-term objective over the programme horizon.

- **Make taxation of labour more employment-friendly** by alleviating the tax burden on low-wage earners, inter alia by refining the eligibility criteria for the Job Protection Act, and by shifting taxation away to taxing environmentally harmful conduct. At the same time introduce a progressive personal income tax in order to reduce social inequalities.
- **Prepare and implement an action plan**, in consultation with the social partners and civil society, **to substantially reduce tax evasion and tax avoidance**. First of all take serious measures to reduce VAT fraud, and reform taxation on car purchase and car use.
- **Improve, in consultation with the social partners and civil society, and implement without delay the action plan to substantially reduce corruption**. Revoke all legislation reducing transparency and facilitating corruption that has been introduced during the last 10 years.
- **Substantially modify the use of EU funds**: use public funds only for public goods. Use most of the EU funds for the development of human resources.

RESOURCE EFFICIENCY AND CLIMATE CHANGE

All proposals from Green Budget Europe.

- **Prepare an action plan with concrete measures and deadlines for implementation of all recommendations of “Guideline 5: Improving resource efficiency and reducing greenhouse gases”** of the Council Recommendation of 13 July 2010 on broad guidelines for the economic policies of the Members.
- **Reform the entire transport system** to make it more cost efficient. Remove all direct and indirect subsidies to car and truck transport (2010/410/EU).
- **Reduce energy poverty by investing in energy efficiency** of buildings, particularly housing. Make public all documents relating to the planned construction of the new reactors at the Paks Nuclear Power Plant, and organize broad public consultation on the issue, ensuring equal conditions for the expression of differing views on the topic.
- **Prepare and implement a roadmap for gradually increasing the R&D expenditure** in Hungary to 1.8 % of the GDP in 2020, with special attention to environmental R&D. Take measures to substantially increase the efficiency of R&D, and monitor the results using the indicators of the Innovation Union Scoreboard.

PARTICIPATIVE GOVERNANCE

- **Substantially improve the consultative role of social partners and civil society**, and in all cases prepare well-documented assessments for the bills concerning the budget and taxation (Green Budget Europe).
- **In order to fully comply with Article 8 of Regulation No 1303/2013 of the European Parliament and the Council of 17 December 2013, strengthen the institutional framework**, set better specific requirements for the project selection criteria, and ensure proper involvement of environmental and social NGO's in the whole process of using EU funds (Green Budget Europe.)

IRELAND

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Implement a multi-annual strategy to reverse the growth in poverty and inequality**, using taxation and redistribution and using public, transparent poverty and equality impact assessments as planning and evaluation tools for all policy proposals, including the annual Budget. Existing social inclusion, gender equality and anti-poverty targets and long-standing social inclusion and equality commitments should be clearly reflected within Ireland's newly developed Medium Term Economic Strategy (EAPN).
- **Adopt a completely new target with regard to poverty and social exclusion.** Proposed new targets: to reduce the consistent poverty rate to 2%; to reduce the at-risk-of-poverty rate anchored in time to 8%; and to reduce the at-risk-of-poverty (only) rate to 7%. These headline targets should be accompanied by **subsidiary poverty targets for vulnerable groups** (children, lone parents, jobless households, social rented housing) as proposed to Government in earlier recommendations (Caritas-Europa).
- **Implement an integrated Active Inclusion strategy**, emphasizing:
 - Welfare reform to ensure that everyone has access to the resources needed for a decent life;
 - Appropriate activation services, supports and initiatives tailored to the very different starting points for individuals and groups, particularly those excluded from the labour market and kept distant and those with low educational qualifications and literacy difficulties and accessible to those not on the Live Register, for example on Disability Allowance or One Parent Family Payment;
 - Activation policies should reflect a commitment to and assess the impact of large-scale activation of those with caring responsibilities, who are mostly women, parents, and lone parents in particular, and encompass an appropriate range of activation options with due recognition of caring responsibilities (EAPN).
- **Restore essential services for the most vulnerable**, many of which have been cut back to skeleton levels, to adequate and sustainable levels, including services provided by community organisations with a large voluntary input (EAPN).
- **Government should take immediate action to ensure the supply of social housing**, including co-operative and voluntary non-profit housing, is on the scale required to house the growing number of households on local authority waiting lists (CECODHAS).

QUALITY EMPLOYMENT

- **Promote quality and accessible jobs with a living wage as the focus of job creation strategies**, with particular regard to the problems of in-work poverty, poverty traps and precarious work. The promotion of secure working conditions and income levels that support a decent standard of living should not be undermined by any political drive towards a 'low-wage economy'. (EAPN). Consider Refundable Tax Credits as a policy in order to benefit over 113,000 individuals classified as the 'in-work poor' (Caritas-Europa).
- **Design and implement a substantial investment programme aimed at creating jobs.** This should be accompanied by quantified measures of sufficient scale to deal with unemployment, long-term unemployment and youth unemployment. These initiatives should be incorporated into the NRP with measurable targets for the short-term, medium-term and long-term (Caritas-Europa).

- **Design and implement a strategy to reduce unemployment, especially targeted at young people and long-term unemployed**, which should be accompanied by sufficient resources, using the potential of ESF/ERDF funds to reinforce these measures (Caritas-Europa)

INCLUSIVE EDUCATION

- **Government should provide sufficient resources to the DEIS programme and National Strategy 'Literacy and Numeracy for learning and life' outlined in the NRP.** Upon publication of the PIAAC (Programme for the International Assessment of Adult Competencies) results by the Central Statistics Office on 8th October 2013 Government should include a specific sub-target on adult literacy in the NRP (Caritas-Europa).

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICIES

- **Include social inclusion and equality, including gender equality, as cross-cutting goals for the Structural Funds Programmes for Ireland for the 2014-2020 period.** NGOs, including anti-poverty organisations, must be key partners in the design and delivery of programmes (EAPN).

PARTICIPATIVE GOVERNANCE

- **Ensure active and meaningful consultation with all stakeholders** in the development and implementation of the NRP, including civil society organisations. This must be adequately resourced (EAPN).

ITALY

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Increase the analysis and understanding of the multidimensional aspects and faces** of poverty and exclusion drawing on the experience of people experiencing poverty, including homeless. **Take action to reduce the regional disparities** recognising that the level of poverty has now reached the threshold of 13 million people at national level but that in the Southern regions there is an unbearable level of poverty, reaching and exceeding 30% of the population (EAPN).
- **Shift the strategy on social inclusion policies toward the promotion of integrated active inclusion** measures, and social inclusion, particularly for young people (EAPN).
- Implement and assign sufficient budget to introduce a **universal adequate minimum income to combat poverty, as part of the proposed integrated Active Inclusion strategy (EAPN/Caritas-Europa).** Strengthen social tools to fight poverty, starting with the improvement of those that already exist, such as the "**Social Card**" i.e. by revising the eligibility criteria for its distribution in order to support the most vulnerable households (AGE Platform).
- The Government, in consultation with organisations of the Third Sector, the Regions and the Parliament should **formulate a National Plan to Combat Child Poverty**, inspired by the UN Guiding Principles on extreme poverty and human rights, the UNCRC and taking into account the priorities of the Europe 2020 strategy. Revise the welfare system to ensure families benefit equally (as beneficiaries and resource) (Caritas Europa).

- Introduce **integrated policies for children and youth** in the educational, social and employment fields in order to reduce inequalities (Caritas-Europa).
- **Support pensioners' purchasing power** through: 1) double indexation (to inflation and according to changes in mass of the gross wages); 2) development of a reference budget for older people based on a "basket of goods and services" (including pharmaceutical expenses or specific medical treatments which are not paid by the National Health Service); and 3) by lifting (even if gradually) the level of minimum pension at least up to 40 per cent of the national average income (AGE Platform).
- **Ensure adequate financial resources for the National Fund for Dependence Care** in order to allow dependent older people live in dignity and at the same time to ease the burden on family carers, through refocusing the system of assistance to persons in need of Long-Term care on assistance at home.
- Elaborate **inclusion strategies for migrants and their families**, starting from giving citizenship to migrant children born in Italy (Caritas-Europa)
- **Continue emergency food aid, working alongside a long-term multidimensional strategies to fight poverty and promote social inclusion.** Any threats of cuts by the EU could cause a social emergency that could affect more than 4 million poor people that are assisted by 15,000 charities in Italy (Caritas-Europa).

QUALITY EMPLOYMENT

- **Promote an inclusive labour market** by developing high quality jobs through significant investments in research, development and innovation; putting in place all the necessary actions to attract more young people into scientific careers and increase the rate of graduates in sciences; encouraging local development through investments in new areas and promoting the recovery of traditional activities and crafts which have been abandoned by young people but may offer new employment opportunities; increasing net wages which are very low and therefore increase the number of working poor (EAPN).
- Implement **active labour market policies** as part of promoting an integrated Active Inclusion, including Increasing the training and work insertion for vulnerable persons (Caritas-Europa).
- Introduce **integrated policies for children and youth** in the educational, social and employment fields in order to reduce inequalities (Caritas-Europa).

SOCIAL AND SUSTAINBLE MACROECONOMIC POLICIES

- **Additional resources could be found by a more effective and sustained fight against tax evasion**, which in Italy reached frightening levels and by an unwavering commitment of the Government to contrast the economy of crime and mafias (AGE Platform).
- **Provide deductions for the payment of the property tax "IMU"** (Imposta Municipale Propria) for older people who live alone in home ownership and have incomes below the twice of minimum treatment or the triple the minimum treatment if they are in pairs (AGE Platform).
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN and EWL).

- Engage in **supporting the economic and social development of the poor and marginalised areas** of the country (particularly the Southern areas, sensitive areas, mountain areas) (Caritas-Europa and EAPN).
- **Rebalance budget spending on social protection**, recognizing that public expenditure on the fight against poverty, social exclusion and unemployment is the lowest in Europe amounting to only 0.26%. Propose at least 5% of GDP; improve the reclassification and verify the effectiveness of spending on social protection including reducing the incidence of incidental expenses (administration costs and others) that are in Italy 1, 74% compared to average EU 27, which amounts to 0.83%. Put a cap on higher pensions (those who receive 7 times minimum pension) and redistribute funds to fight against poverty, particularly housing and to combat unemployment (EAPN).

PARTICIPATIVE GOVERNANCE

All proposals from EAPN.

- **Give the possibility to stakeholders, including civil society organisations to contribute effectively to the elaboration of the National Reform Program** and involve them in the implementation of anti-poverty policies and measures; effectively involve those network of organisations and structures that, at the local level, have been carrying out studies and awareness actions on poverty and social exclusion.
- **Promote an active, meaningful, effective and structured dialogue** with NGOs and other stakeholders engaged in the fight against poverty and social exclusion; Assure that this contribution is reflected in the contents of the NRP and that of the NSR.
- **Develop the National Social Report to feed into the NRP** ensuring that this report reflects the proposals and recommendations of the stakeholders involved in the fight against poverty and exclusion and the people living in poverty and social exclusion.
- **Actively involve regional governments** in the knowledge of the phenomenon of poverty and the elaboration of the National Reform Program and National Social Report; Encourage local governments on the basis of the good practices that are being developed at the regional level, to deepen the understanding of the phenomena and to develop plans and measures to combat poverty, since poverty and exclusion need to be addressed at the local level.

LITHUANIA

FIGHT POVERTY AND SOCIAL EXCLUSION

- Design a **comprehensive strategy to tackle child poverty** and the transmission of poverty on youth. Increase support for families including improved access to social services (kindergartens and others) (Caritas-Europa).
- **Strengthen child protection and social services in the field of prevention**; whilst ensuring quality alternative care for children who are removed from parental care and making progress on the transition from institutional to community-based care (Eurochild).
- Introduce **fair taxation policies** and an adequate **increase of minimum income** (Caritas-Europa).

- **Invest in social services to promote the active inclusion** of people experiencing poverty and social exclusion, particularly the most vulnerable. In this context, further **develop homeless policies** and services in line with the policy guidance contained in the Social Investment Package (FEANTSA).

QUALITY EMPLOYMENT

- **In-work poverty** should be addressed by the government as a **key priority**. Taking steps to increase the minimum wage and to reduce the huge gap between lowest and highest earners (Caritas-Europa).
- Introduce **new training programmes** which would respond to **needs of labour market and those of the beneficiaries** (Caritas-Europa).
- Reduce the regional gap by **investing more in job creation**. Introduce **self-employment programmes backed by sufficient state funding** (concessional loans) (Caritas-Europa).
- The implementation of **concrete targeted measures to reduce unemployment** by different state institutions should be done **by one common coordinating centre** (Caritas-Europa).
- **Acknowledge the strong link between parents' participation in the labour market and children's living conditions**, and in accordance with the principles outlined in the Commission Recommendation on Active Inclusion and the Barcelona targets, take all possible measures to support parents' participation in the labour market, in particular for those kept distant from the labour market and in households at particular risk (Eurochild).
- Include a **clear definition of Social Economy and Social Clustering** in Lithuanian law and National Program, and include in National Social inclusion program 2014-2020 (EAPN).

INCLUSIVE EDUCATION

- **Further develop the social inclusion and development potential of early childhood education and care (ECEC)**, using it as a social investment to address inequality and challenges faced by disadvantaged children through early intervention (Caritas-Europa).

RESOURCE EFFICIENCY AND TACKLING CLIMATE CHANGE

All proposals from Green Budget Europe, unless otherwise stated.

- **Improve the legal framework** to ease access to the EU funds for renewable energy.
- **Introduce motor vehicle CO₂ emission tax**.
- **Revise regional variation in environmental taxation** to ensure higher tax tariffs in regions with higher vulnerability to particular environmental problems.
- **Shift investment from landfill incineration plants** to waste recycling facilities.
- **Increase investment in educating the society** about the environmental issues
- **Increase investment** in research in green economy.

- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN and EWL).

PARTICIPATIVE GOVERNANCE

- **National Government should make systematically obligatory the organization of public Consultations with civil society organisations** on main National and European decisions and budget priorities. Include in National Law an obligation to have a permanent consultation with umbrella stakeholders and NGO organisation's before finalising the NRP and NSR and prioritising Structural Funds' needs (EAPN).

LUXEMBOURG

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Strengthen the minimum income scheme** in order to take better into account the housing prices, **orient the level of minimum income at the at-risk-of-poverty threshold**, but also establish reference budgets (Caritas-Europa).
- Extend the **national social protection and assistance solidarity system to all types of migrants**, including refugees and asylum seekers, as long as they are on the national territory. Install a federation of regional and local social assistance offices (Caritas-Europa).
- **Enhance the pension reform** by changing more than one facet of the system: safeguard the rights of those on low pensions and **cut down the amount of the maximum pension** (over 7,250 euros) (Caritas-Europa).
- **Take strong action in the field of social housing** regarding the provision of housing at affordable prices and social housing. At least as an intermediate measure **introduce rent subsidies** for people that cannot afford the high lodging prices accompanied by a **strong control of rent prices**. The **social real estate agency should also be further promoted** (EAPN and Caritas-Europa).
- **Implement the announced "National Strategy to Counter Homelessness and Housing Exclusion"**. In line with the social investment package, place particular emphasis on prevention and early intervention to support pathways out of homelessness and into affordable housing (FEANTSA, Caritas-Europa and EAPN).

QUALITY EMPLOYMENT

- **Implement the youth guarantee**, especially provide individually tailored pathways (Caritas-Europa) and combat poverty and social exclusion through structural funds (EAPN).

INCLUSIVE EDUCATION

- Adopt and implement an effective and realistic education strategy with **sufficient resources to address the poor education levels** of the country (Caritas-Europa).

- Take the necessary steps towards **free early childhood education and care (ECEC)**, as promised, and install strong safeguards to **raise the quality of ECEC facilities** (Caritas-Europa).

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICIES

- **Reform the tax system to make it more socially just and ecological.** Tax the environmental pollution instead of the labour force. It is also recommended to calculate the social contributions of workers according to employers' profits rather than on the wages of the workers (Caritas-Europa).

PARTICIPATIVE GOVERNANCE

- **Make out of the NRP an integrated strategic programme and involve all stakeholders** in the drafting, implementation, monitoring and evaluation. Combine the employment, research, climate/energy and education targets related measures with the ones for reducing poverty and also evaluate for each measure its contribution to the poverty/social exclusion target and make sure that the sum of the effects of all the measures reaches the target (EAPN).

MALTA

All proposals from Caritas-Europa.

FIGHT POVERTY AND SOCIAL EXCLUSION

- The **national Europe 2020 poverty target should be revised upwards** (Caritas-Europa)
- **Take action to combat child poverty and support older people** (especially women).
- **Address with urgency the financial situation of lone parent families** and the persons living in households with low paid work intensity.
- **Strengthen social security benefits for people who earn less than the Minimum Essential Budget** for their household type and who cannot participate in the labour market. Allowances should be increased so that no person's income is below this level. Develop a public system to step in and pay at least the social contributions for those whose income falls below the Minimum Essential Budgets to ensure an adequate minimum income for a dignified life.
- **Introduce measures and programmes addressing poverty and social exclusion for asylum seekers** and immigrants. Simplify the bureaucratic system where migrants are concerned.

QUALITY EMPLOYMENT

- **The national 2020 employment target (62.9%) should be revised upwards** to at least 70% to bring it closer to the EU target of 75%.
- **Reinforce projects about youth, schools and youth** access to the labour market.
- **Raise the statutory minimum wage.**

- **Enhance the employability of vulnerable groups.** Facilitate the access to the labour market for migrants.
- **Combat undeclared and/or underpaid work.**

GENDER EQUALITY

- Adopt a national strategy to **reduce the gender employment gap.**
- Adopt a **national strategy with the aim to harmonise family life and work/life balance** (including for single parents).
- **Promote/facilitate female labour market participation.**

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

- **Combat fiscal/tax evasion** and promote fiscal facilities and reductions for the vulnerable groups.

NETHERLANDS

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Develop a broader, more integrated approach** to support people in a long term situation of poverty (Eurodiaconia).
- **Support a wider concept of social innovation, beyond employment, promoting participation,** empowerment, building social capital and social inclusion Validate and target funds to make better use of the experience and knowledge of grass-root antipoverty NGOs in such projects, which can build self-esteem, help them to move out of poverty and where feasible into quality employment (EAPN).
- **Enhance measures to prevent and address increases in child and youth homelessness** where these are occurring (FEANTSA).

QUALITY EMPLOYMENT

- **Create 50.000 jobs through public investment** ('Asscher-jobs' after the Minister of SA&E) and support social NGOs to help in the delivery (EAPN).

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

- **Step up efforts to gradually reform the housing market** by accelerating the planned reduction in mortgage interest tax deductibility, while taking into account the impact, in the current economic environment. Furthermore, in the light of the newly introduced tax on social dwellings, replace the income-based rent increases in the social housing sector with caps on rent increases for each social landlord. The effect of current reforms in the social housing on availability and affordability should be closely monitored.

- **Direct the investments and allocation policies of social housing corporations to support first as a priority vulnerable households**, and secondly middle-income households who are unable to obtain housing on the commercial market especially in high demand locations (EAPN).

Continue to **reduce tax disincentives on labour** and consider a substantial shift of the tax burden from labour to the taxing environmentally harmful conduct (Green Budget Europe).

- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups. E.g. such an assessment is lacking for the newly introduced 'social housing tax' which is affecting housing affordability and social housing investments (EAPN/EWL and CECODHAS).

RESOURCE EFFICIENCY AND CLIMATE CHANGE

All proposals from Green Budget Europe.

- Reconsider the proposed termination of the **coal tax** by 2016 (as arranged in the framework of 2013 the Energy Accord).
- Introduce a **NOx-tax for large combustion installations** (the NOx-tradable emission system has been terminated by 1-1-2014).
- Increasing the (recently reduced) tariff of the **waste tax** and introducing a positive tariff for incinerated tax (plus expanding the pay-per-bag system, or similar, for household waste).
- Reintroduce the **ground water tax** (terminated on 1-1-2012).
- Reconsidering reintroducing a **packaging tax** (terminated on 1-1-2013).
- Terminate the tax waiver for home-work trips by **company car** holders.

POLAND

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Consider increasing the Polish national target of Europe 2020 strategy for the 2015-2020 period.** Poland set it at 13% and in Europe it was set at 17%. Most of the reduction was achieved in 2008-2012 period. Consider introduction of additional specific sub-targets concerning child poverty, poverty of the disabled and in-work poverty (EAPN).
- **Tackle child poverty and growing social inequalities** as a priority for children's well-being. (EUROCHILD) and Improve children and youth accessibility to high quality services, including healthcare and education (Eurochild).
- **Develop an integrated national strategy to combat homelessness and housing exclusion**, which includes the development of a reliable homelessness data collection system, inter-ministerial cooperation, and improving access to housing (FEANTSA and EAPN).

QUALITY EMPLOYMENT

- **Recognise low job quality as a problem and take adequate actions to address it.** (EAPN and Caritas-Europa). Intensifying labour inspection is not enough. There is a need for reforms of labour law and civil law to reduce fixed-term labour law contracts and civil-law contracts/'junk contracts' (EAPN and Caritas-Europa). The long-term consequences of these contracts should be taken into account (Caritas-Europa). Experiences and views of people who are working in low quality jobs should be recognized as the main information base for reforms (EAPN).
- **Include people employed under 'junk contracts' in pension system.** A relatively large share (26.4% in 2009) of workers in Poland are not employed through the contracts regularized due to labour code but due to the other forms of contracts which do not secure the stability of their employment and provide the lowest possible contribution to the pension system. Although incorporating all the employees to the regular system framed by the labour code will probably increase the costs of labour and the unemployment rate it is necessary to solve the problem of job insecurity and small contribution to pension system (Caritas-Europa).
- **Recognize in-work poverty as a problem and take adequate actions to reduce it.** Do not force the unemployed to take any job which leave them in poverty after removing social benefits. The main measures should be: increasing the minimum wage (Eurochild); introducing and popularizing hourly minimum wage and living wage campaigns; lowering taxes and contributions on low wages, without losing or decreasing social insurance benefits in the future (EAPN). Another measure is allowing and facilitating people on low incomes to combine income from work with cash benefits, especially those connected with disability, social assistance, family, housing. Experiences and views of people who are working and poor should be recognized as the main information base for reforms (EAPN).
- **Expand ECEC and network of day care centres** and kindergartens. Day care centres for toddlers and kindergartens run by local authorities are incapable of offering places to all children in need of care during the working time of their parents. This can lead to the threat of labour market exclusion of their mothers. (Caritas-Europa).
- **Accompany the overall general pension reform with measures promoting the employability of older workers;** the objective to raise in exit ages from the labour market of older workers must be strengthened through the creation of age-friendly working environments and a national strategy on long-life learning (AGE Platform).
- **When promoting employment measures, focus both on the youth and older workers 50+ -**as the remaining obstacles to find/ stay in job are due to different reasons but overall equally problematic (AGE Platform and Eurochild).

INCLUSIVE EDUCATION

- In the area of **vocational education, match better the education and training on offer** to the skills required in the labour market and to the needs of the unemployed (Caritas-Europa).

RESOURCE EFFICIENCY AND CLIMATE CHANGE

All proposals from Green Budget Europe, unless otherwise stated.

- **Preferential taxation of green energy** sources (in particular VAT).
Ensure that legal and regulatory actions lead to an increase in the share of **Renewable Energy Sources (RES)**. Adopt the rules to co-finance the construction and operation of renewable energy

sources and procedures which may help to facilitate the inclusion of RES units into the energy system of the country. In this way it will be possible to diversify energy sources.

In a view of the approval of the EU budget 2014-2020 and the ongoing works on a procedure of disbursement of these funds in all Member States (including the creation of the so-called. Operational programs) it is important to dedicate a certain volume of aid funds to be used directly by the RES projects.

- **Create a stable support system for renewable energy** and step up investment in order to improve efficiency in the whole energy chain. Speed up and extend the development of the electricity grid, including cross-border interconnections, and eliminate obstacles in electricity cross border exchange. Reinforce competition in the gas sector by phasing out regulated prices. Strengthen the role and resources of the railway market regulator and ensure effective implementation of railway investment projects without further delay.
- **Reduce significantly infrastructure access charges for railway freight operators** and develop further the tolling system for roads in order to balance the modal split in freight transport. Accelerate efforts to increase broadband coverage. Improve waste and water management.
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN and EWL).

PORTUGAL

FIGHTING POVERTY AND SOCIAL EXCLUSION

- **Develop an integrated national anti-poverty strategy**, including a specific strategy against child poverty. (EAPN). **Include social inclusion targets for the poverty field** and give them the same level of importance as economic and financial targets; implement a **national “Platform Against Poverty”** similar to the EU platform that is promoted by the European Commission (Caritas-Europa).
- Take **necessary action to promote social inclusion in general** and the inclusion of **children** in particular through the 2014-2020 European Structural and Investment Funds. (Eurochild).

QUALITY EMPLOYMENT

- **Fight unemployment (including the Long-Term Unemployment)** and promote growth based on quality jobs, with fair pay, adequate training policies and support for the inclusion of young and older workers (EAPN).
- **Include social inclusion targets for the employment field** (Caritas-Europa).

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

- **Promote more tax justice** and better policies targeted at fighting inequality (EAPN).

ROMANIA

FIGHT POVERTY AND SOCIAL EXCLUSION

- Develop an **equitable, sustainable and affordable high quality social assistance system**, with benefits and social services for all vulnerable groups including preventive, integrated and innovative services, in order to address poverty and social inclusion issues (Eurochild, EAPN and Caritas-Europa). Create more efficient and effective social transfers (Caritas-Europa).
- **Consider education, healthcare, social protection and support** for certain groups (youth, the Roma, children in the institutional care) as priority areas that need specific policies and sustained interventions at central and local level (EAPN).
- **Extend social services**, including funding for NGOs and private suppliers of social services, to cover all the areas of Romania, especially the southern and eastern part of the country (Caritas-Europa). Develop **community-based social services** infrastructure, support community-led local development and the social economy, including by using the European Structural and Investment Funds (Eurochild).
- **Give specific focus to child poverty and rural areas:** carrying out strategies and complementary policies, analysing the implementation of previous policies and strategies and their outcomes (Eurochild).
- In order to support the **ongoing social assistance** reform; develop a **homelessness data** collection system so as to inform the planning and delivery of social services in this area (FEANTSA).
- **Deinstitutionalisation:** Support the transition from institutional care models to family and community-based care for children, persons with disabilities, people with mental problems and the elderly. Promote **social responsibility** by enhancing public awareness, dissemination of information and good practices in relation to deinstitutionalisation (Eurochild).
- **Strengthen the National Strategy for Roma Inclusion** by guaranteeing **sufficient funding to be implemented efficiently** (Caritas-Europa). Ensure coherence between the **national and local strategies** through needs assessments for poor areas, in particular relating to inclusion of the Roma community (Eurochild).
- Address **demographic decline and emigration** from rural areas to the bigger cities or abroad. Older people as well as children are left behind (Eurodiaconia).
- **Give special attention to the implementation** level in order to deliver concrete results in the reduction of poverty and social exclusion while taking into account the long-term impact of policies, measures and interventions (EAPN).
- **Reduce excessive bureaucracy** and the low-level of communication between the ministries and -civil society (Caritas-Europa).

QUALITY EMPLOYMENT

- **Reduce the youth unemployed rate** through the implementation of the **national plan for employment** and by offering Youth Guarantees. Create and guarantee jobs for the young people by including them on labour market after they finish the studies (Caritas-Europa).
- **Implement integrated active inclusion strategies** in order to support people into the labour market (Caritas-Europa).

- Offer **opportunities of professional reorientation** to the unemployed people (Caritas-Europa). **The pension reform should be developed** and implemented in order to offer older people the possibility of continuing their professional career and to be active on the labour market (AGE Platform).

INCLUSIVE EDUCATION

- Create policies and strategies for **regional as well as national educational inclusion** (Caritas-Europa).
- **Invest resources in the entire education** system; and improve the competencies of teaching staff in relation to quality assurance, monitoring and evaluation systems and innovative and personalised teaching methods (Eurochild) Create a package of social services that **support the successful inclusion of disadvantaged children (especially from Roma communities)** in the educational system (Caritas-Europa).
- **Tackle Early School Leaving (ESL)**. Increase the participation of early childhood education and care (ECEC:0-6 years old), particularly for the age group 0-3 years and those at increased risk of early school leaving particularly Roma children, by improving affordability and quality (Eurochild). Implement **prevention, intervention and compensation** measures to reduce ESL, including individualised support for pupils at risk of ESL, integration of equal opportunities and inclusion measures, incorporating wrap-around support to ensure its effectiveness (Eurochild).
- Develop an **adequate data collection system** to accurately monitor the school drop-out rate (Caritas-Europa).
- Offer **alternative education pathways**, such as “second chance” education and training, focusing on rural areas and Roma and support intervention measures to address the individual educational needs of groups at increased risk of ESL (Eurochild).
- Implement a **subsidies programme for the communities living in the economically affected areas** (Caritas-Europa).
- **Create an educational training system that responds to the labour market** needs and demands, and to the needs of the unemployed, including vocational schools in rural areas (Caritas-Europa).

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

- Reduce **rural poverty by fostering local development** in rural areas through investments – including EU funding - in all types of small-scale infrastructure and in setting up and improving local basic services for the rural population including educational and social infrastructure (Eurochild).
- A real commitment of the Romanian Government is needed to **increase the Structural Funds’ absorption** (this can have a positive effect on national budget, infrastructure, social inclusion, labour market participation, quality public services, etc.) (EAPN).
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN and EWL).

SLOVAKIA

FIGHT POVERTY AND SOCIAL EXCLUSION

- Rewrite **Act on assistance in Material Need** after open discussion with relevant partners and to secure in its implementation a more coordinated approach in order to harmonise all aspects of material needs (Caritas-Europa).
- Prepare an **Act on socially excluded communities**, and ensuring it is non-discriminatory (Caritas-Europa).

QUALITY EMPLOYMENT

- As a **preventive measure to keep vulnerable people from falling into poverty**: youth employment should be promoted (after school without any work experience) and actions should be taken to tackle long-term unemployment, focusing on persons aged 50 and above without a job before reaching pension age, as well as on female unemployment (Caritas-Europa).
- Ensure the labour market reintegration of adults through **positive activation measures** and **targeted employment services, second-chance education and short-cycle vocational training**, especially for the Roma, young people, long-term unemployed, people from disadvantaged groups such as the homeless, or disabled people (Caritas-Europa).

RESOURCE EFFICIENCY AND TACKLING CLIMATE CHANGE

All proposals from Green Budget Europe, unless otherwise stated.

- **Set up an action plan on environmental taxes introduction** in order to systematically improve taxation to achieving the Europe 2020 objectives. Revenue-neutrality, budget-neutrality and **prevention of negative social impacts** should be in focus.
- **Step up efforts to address high youth and long-term unemployment**, to support SME development and strengthening of local economy by supporting local production chains, **by supporting energy efficiency measures**, by introducing preparation for entrepreneurship into vocational education and training; Make greater use of decentralized participative implementation of Cohesion Policy on local level and support community initiative building to increase economic activity of citizens in regions.
- **Improve energy performance** of public buildings in order to decrease budget gaps on national, regional and local levels; **ensure savings from energy efficiency** measures are bound to thematic investment funds aimed at further improvement of environmental performance of the public sector; **increase energy performance** of households to **decrease level of energy poverty**.
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN and EWL).

SLOVENIA

FIGHT POVERTY AND SOCIAL EXCLUSION

- **The adoption of the long-term care and personal assistance** for disabled people act (Caritas-Europa).
- **Reverse the trend in pension reforms** leading to further decrease in adequacy of pensions and, consequently, causing an increase in poverty among the older people (AGE Platform).
- **Facilitate a more efficient operation of institutions in the field of social assistance** (Caritas-Europa).
- **Propose a resolution on family policy** with the aim of enabling equal opportunities for all families and all children (Caritas-Europa). The **measures should be coordinated among the following line ministries**: labour, family, education and health care. Due to failures in the public network, **the healthcare system for children and youth is of a great concern** (Caritas-Europa).
- **Ensure a focus on children who face an increased risk due to multiple disadvantages**, such as Roma children, children from migrant or ethnic minority background, children with special needs or disabilities, children in alternative care and street children, children of imprisoned parents, as well as children within households at particular risk of poverty, such as single parent or large families (Eurochild).
- **Strengthen the use of evidence-based approaches through social policy innovation**; making full use of existing statistics and administrative data to monitor the impact of policies on children and their families; reinforcing statistical capacity (including by disaggregating by gender), particularly concerning child deprivation, access to quality and affordable childcare, children's health; and the situation of the most vulnerable children (Eurochild).
- **Meet the growing needs for access to quality and affordable long-term care** among the so-called oldest old (aged 80 and over) through the enforcement of the existing legislation and thanks to adequate financial and infrastructure contribution from business sector (AGE Platform).
- **Support in organizational and financial terms community-based, informal or family care provision**; in particular the work of informal carers should be valorised, their informal skills recognized and career breaks taken for elderly care duly compensated in contribution to social protection system (carers credits) (AGE Platform).

QUALITY EMPLOYMENT

- **There is a need to reform the employment service** and to introduce measures to ensure improved mobility (Caritas-Europa).
- **Promote the development of social entrepreneurship**, which is currently operating on a small scale (Caritas-Europa).
- **The state should provide NGOs with financial means and other resources** with a special focus on people with addictions, women experiencing social disadvantages and older people who have difficulties accessing jobs in the labour market (Caritas-Europa).
- **Finance internships for young students** who finished school as they represent the starting point of their professional career, and support transitions to quality jobs (Caritas-Europa).

- If immediate long-term employment solutions are not possible, it is necessary to **include young people into employment in community or part-time jobs** in order to enable them to at least in some way participate in social life (Caritas-Europa).

INCLUSIVE EDUCATION

- **Regulate the between the different levels of education** (from primary school to secondary or vocational school) and to **establish a systematic approach with regard to the certification system** for occupations that may be undertaken by vulnerable groups of youth (young people with special needs) (Caritas-Europa).
- The perception of the importance of vocational education must be changed and **a classic apprenticeship, following the Austrian or German models should be introduced** (Caritas-Europa).
- A more **systematic involvement of NGOs** and other volunteers into helping youth and children from risk groups should be promoted (**active citizenship for all**) (Caritas-Europa).

RESOURCE EFFICIENCY AND TACKLING CLIMATE CHANGE

- Shift the **burden of taxes** and contributions from labour to environmentally harmful activity (e.g. CO₂ emissions) and resource consumption in a budgetary neutral way (Green Budget Europe).
- Take further measures to enhance the progress towards reaching the targets for **reducing greenhouse gas emissions** from non-ETS activities, in particular by ensuring a significant contribution to this goal from transport (Green Budget Europe).
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN and EWL).

PARTICIPATIVE GOVERNANCE

- Systematically approach the problem of **corruption** in public institutions (which has had large impact on environmentally questionable infrastructure projects in the past (Green Budget Europe).
- The Slovenian authorities are invited to prepare and implement a well-articulated strategy for **reducing the number of municipalities** and improving their capacity to absorb EU cohesion funds (Green Budget Europe).
- Step up measures to improve the analytical skills in key ministries, also with a view to improving the **absorption of EU funds** (Green Budget Europe).

SPAIN

FIGHT POVERTY AND SOCIAL EXCLUSION

- The **way-out of the crisis should be to redistribute more equitably**, with a greater effort by the richest individuals and corporations. Austerity measures due to the adjustment policy should not

touch the red lines of the welfare system, although the reforms to improve efficiency and effectiveness are welcome. Vulnerable people, families and children cannot be ignored any longer (EAPN).

- The **social chapter and poverty targets of the Europe 2020 Strategy should be reinstated** with all their political strength and as such reflected in the budget in the NRP (EAPN.)
- As instruments to achieve the goals of poverty reduction, **the National Action Plan for Social Inclusion (NAP) and PENIA (National Plan for Children and Adolescents) should be included and budgeted** in this 2014 NRP. Additionally, An Anti-Poverty Shock Plan should be implemented, with the participation of all stakeholders, in order to address the 1.8 million jobless households and 12 million people living in poverty (EAPN). **Formally agree on a budget to carry out the National Social Inclusion Plan.** Currently, the 2013 national budget does not foresee an adequate budget for a proper implementation (Caritas-Europa).
- **Establish a guaranteed adequate minimum income scheme** within the social security system on the basis of taxes to people with higher income levels, either universal or restricted to certain income levels (Caritas-Europa).
- **Spain should urgently develop integrated policies to confront homelessness** based on prevention, housing-led approaches and reviewing regulations and practices on eviction. In a context of rising homelessness, there is a need to urgently address both the immediate support needs and the long-term need for an affordable rental housing market (FEANTSA).

QUALITY EMPLOYMENT

- **Put in place effective integrated active inclusion policies with enough economic resources** focused on requalification of the work force, measures to avoid dualisation of the labour market, measures that promote labour responsibility from employers but also on improving the access to the labour market of vulnerable groups, especially young people (less qualified), people over 45, people with less family and social network support, migrants, including undocumented (Caritas-Europa).
- **Promote personal employment itineraries as a method to promote the access to employment of vulnerable groups**, that is, to design a cycle where the person receives training adapted to labour market demand, support and assessment through the entire process (Caritas-Europa).
- **Raise the minimum wage** in order to eradicate what is known as the working poor. The scope of competitiveness exclusively via salary reduction is leaving many workers in extreme situations or directly in poverty (Caritas-Europa).
- Finance **internships for young students** who finished school as they represent the starting point of their professional career, ensuring transitions to quality employment.

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

- **Carry out a reform of state revenues and expenditures** through a tax reform that would apply the current income tax regulations, especially in relation to increasing its progressivity and fairness, to other taxes, as current income tax regulations are having a positive impact. In addition, **reverse the trend of obtaining revenue through VAT** as its redistributive effect is very little and is causing a lot of damage to the poorest people (Caritas-Europa).
- The government should **stipulate agreements with credit institutions to guarantee the necessary**

financing for the provision of social rental housing, and also encourage investment funds to enter the sector not by selling off publicly owned residential buildings but by encouraging investment in affordable housing (CECODHAS).

- To **foster housing rehabilitation** we believe an analysis of needs and looking for solutions in urban areas is required, as well as setting up one stop shops to reach out to citizens and involve the local population in case of urban renewal. We also propose to have a reduced VAT rate on rehabilitation, accessibility and energy efficiency measures in social housing (CECODHAS).
- The offer of **rental housing at an affordable** price should be increased also by mobilizing the existing stock in private hands. This requires: an analysis of housing needs and of the housing stock and in particular of areas where empty homes are situated; stimulating the use of empty homes; stipulating agreements with banks holding empty housing stock so that the latter can be rented out and managed by public authorities. Furthermore other solutions should be explored - such as for instance lease, shared ownership, temporary housing - to accommodate people in particularly urgent need (CECODHAS).
- We also encourage the **use of EU funding in the field of energy refurbishment**, urban development and social cohesion (ERDF fund as well as loans from EIB) (CECODHAS).
- Shift a relevant percentage of tax burden from labour to environmentally harmful conducts (e.g. causing CO2 emissions), possibly in a budgetary neutral way (Green Budget Europe).

RESOURCE EFFICIENCY AND TACKLING CLIMATE CHANGE

All proposals by Green Budget Europe, unless otherwise stated.

- **Harmonise energy taxation** based on energy content and external costs of different sources.
- **Advance the harmonization of energy and environmental** taxes in the Autonomous Communities.
- **Energy and energy-environmental taxation at the different levels should be consistent** with the energy policy objectives at European, national and regional levels.
- **Suppress exemption of aviation fuel** used in domestic flights (Ley 38/1992) and advance bilateral negotiations towards suppression exemption of aviation fuel used in transnational flights. Apply full VAT rate for inland flights.
- **Suppress exemption of navigation fuels** (Ley 38/1992), including fuel used for fishing.
- **Reduce the existing refund rate in the fuel tax** to diesel used in agriculture (Ley 38/1992).
- **Reform the vehicle registration tax** (Ley 38/1992).
- **Reform the vehicle circulation tax** (RDL 2/2004).
- **Reduce public subsidies to the use of national coal.**
- **Create a tax on disposable plastic bags.**
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN and EWL).

SWEDEN

FIGHT POVERTY AND SOCIAL EXCLUSION

- **Address growing inequality.** It is a process that is threatening social cohesion and increasing social costs. Sweden has gone from having the world's lowest income inequality to the 14th place among the OECD countries, and after all Nordic countries. A third of Swedes with the lowest incomes are falling behind more and more. This can be seen as an expression that the relative poverty in Sweden increases. According to SCB (Swedish Statistic Bureau) has the proportion of households with income less than half of the average income, has increased from 5.2 % in 2006 to 8.3 % in 2011 (EAPN).
- **Promote a more active housing policy** – which in itself can create new jobs, and reduce household debts due to non-affordable housing, and reduce social costs for segregation etc. There should be no more privatization of public housing (EAPN).
- Ensure that any **measures taken to improve the efficiency of the housing market are complemented by targeted measures to support pathways into affordable rental housing** for people experiencing or at risk of housing exclusion and/or homelessness (FEANTSA).

QUALITY EMPLOYMENT

- **Invest in an active job creation strategy**, which should not only focus on the labour supply side (EAPN).
- Improve substantially the labour market situation for groups with a weak position in the labour market. Young, older, foreign-born and particularly newly arrived refugee population with little education are groups who have a weaker position in the labour market compared with the rest of the population. These groups are also the hardest hit when there is a downturn in the economy (Caritas-Europa).

GENDER EQUALITY

All proposals from EWL.

- **Carry out a thorough gender equality analysis and impact assessments** prior to introducing structural reforms in the health and education systems. Ensure that all budgets are developed within a gender equality framework; apply gender budgeting principles as part gender mainstreaming.
- Gender disaggregate all data to inform an actual analyses from a gender equality perspective and use the results to ensure gender sensitive analysis when allocating resources in the budget.
- Systematically calculate the effects of the budget on gender disaggregated individual disposable incomes. For example, tax deductions for pensioners' are claimed to have benefited women more than men since there are more women in this group instead of looking at the effects on disposable incomes.
- **Improve measures aimed at boosting female entrepreneurship** while ensuring that entrepreneurship is a free choice and not solely a means to tackle unemployment.
- **Close the gender pay gap** by ensuring that women working full time are paid all day instead of until 3.53 p.m (see Swedish Women's Lobby equal pay campaign), ensure gender equal parental leave and carry out annual wage surveys instead of surveys every three years.

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

- **The production of housing should increase so as to respond to demand, and affordability in the housing market should be enhanced.** The tax system should be reformed to help achieve balance between the different housing tenures (tackling the current bias in favour of home ownership) and support the provision of affordable rental housing. To the same goal, action is also needed to tackle construction prices, which are currently the highest in Europe (CECODHAS).
- **Recommendations to ‘reform the rent-setting system’ or ‘strengthening the freedom of contract between individual tenants and landlords’ are not relevant** and reflect a possible misunderstanding of the Swedish model of rent setting system or ‘negotiated rents’ (CECODHAS).

RESOURCE EFFICIENCY AND TACKLING CLIMATE CHANGE

All proposals from Green Budget Europe.

- **Permanently retire excess emission space** under the Effort Sharing Decision (ESD).
- **Continue to shift the tax burden from labour** to taxing environmentally harmful conduct and resource use.
- **Increase technical neutrality in energy taxation** and further incentivize energy efficiency by raising the tax on diesel and introducing energy content based tax on biomass.
- **Replace reduced fuel taxes** for agriculture, fishing and forestry with other, environmentally neutral, types of subsidies.

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

- **The production of housing should increase so as to respond to demand, and affordability in the housing market should be enhanced.** The tax system should be reformed to help achieve balance between the different housing tenures (tackling the current bias in favour of home ownership) and support the provision of affordable rental housing. To the same goal, action is also needed to tackle construction prices, which are currently the highest in Europe (CECODHAS).
- **Recommendations to ‘reform the rent-setting system’ or ‘strengthening the freedom of contract between individual tenants and landlords’ are not relevant** and reflect a possible misunderstanding of the Swedish model of rent setting system or ‘negotiated rents’ (CECODHAS).

UNITED KINGDOM

FIGHT POVERTY AND SOCIAL EXCLUSION

- **The programme of welfare reform must be halted.** Specifically we call for measures on the uprating of benefits below RPI prices to be abandoned; for a national (English) scheme to be introduced to replace Council Tax Benefit; for the introduction of Universal Credit to be further delayed until the labour market improves and for the increased sanctions associated with the benefit to be scrapped (EAPN).
- **The UK must retain the child poverty reduction target** and the four measures of child poverty in the Child Poverty Act of 2010 and take action to strengthen current weak implementation (EAPN)

and Eurochild). Introduce targets to end child poverty for Northern Ireland. Link policies strategically to the **Ten Year Strategy for Children and Young People** and put in place delivery plans. Establish methods to monitor and evaluate how these policies are performing (Eurochild/N. Ireland). Develop separate National Reform Programmes and CSRs for each region (Eurochild).

- **Commit to steady and progressive improvement in cash benefits to guarantee an adequate minimum income.** Specifically we call for the implementation of the JRF (Joseph Rowntree Foundation) Budget Standards' model of determining minimum income thresholds and its use to benchmark minimum incomes to progress to at least meet the MIS threshold for each group of benefit recipients (EAPN).
- **Ensure access to adequate, affordable housing** (EAPN, Caritas-Europa and Eurochild), for example: **re-introduce rent controls and secure tenancies** in the private sector (EAPN). Introduce a new standard tenancy agreement with a term of 5 years as an alternative to the current standard assured short-hold of 6-12 months (Caritas-Europa). Reverse the policy shift to fixed-term social rental tenancies, increases in social rents above inflation and cuts in housing support including an end to the subsidy on spare rooms– commonly known as the bedroom tax or under-occupancy charge (EAPN).
- **Take further action to increase housing supply** (EAPN, Eurochild, Caritas-Europa and Cecodhas) including to provide children and their families with a safe, adequate housing and living environment (Eurochild/England). Address the social housing shortage by the **direct commissioning and funding of house building** by central and local government to increase the supply (Caritas-Europa). **Launch a substantial programme of social house-building aimed at low to middle income households** financed partly by full removal of the housing finance cap. The aim is to increase housing supply at affordable rents, including for the rising proportion of young people unable to access home-ownership or secure suitable homes in the private rented sector. Provide **financial support for innovative developments in cooperative housing** schemes and self-build attached to green energy commitments (EAPN). (See also proposals on social investment in housing in Macroeconomic section).
- The UK should enhance measures to **prevent and address increases in child and family homelessness** where these are occurring (FEANTSA).

QUALITY EMPLOYMENT

- Commit to a **steady and progressive rise in the minimum wage for all ages** including those aged 18-25.¹² The aims are to put a floor under living standards and slow the falling share of wages in national income; to limit the employer subsidy embodied in low wages both through tax credits and other social costs and to drive a “high” rather than “low” road of increased productivity to support better wages (EAPN).
- Address the issue of low paid employment by the government encouraging **employers to pay the living wage as opposed to the minimum wage**, and by so doing help to reduce the need for public expenditure on benefits to those in low paid work (Caritas-Europa and Eurochild/Scotland and EAPN).
- **Step up measures to address youth unemployment** (Eurochild). **Accompany the focus on youth employment by measures aiming at vocational training available for older people** to enable them finding and/or retaining jobs, passing older workers' skills and knowledge to the wider

¹² Low Pay Commission (2013) *National Minimum Wage: low Pay Commission Report 2013, cm 8565*, LPC, accessed at www.gov.uk/government/uploads/system/uploads/attachment_data/file/226822/National_minimum_wage_Low_Pay_Commission_report_2013.pdf

workforce: Ministers have noted that over the next decade, the need for more employees will significantly overtake the numbers of younger workers coming forward (Age Platform).

- **Make extending working lives for those who wish or need to do so a reality**, by encouraging improved attitudes to an older workforce, skill sharing, offering incentives and promoting flexible working and lifelong learning (Age Platform).

INCLUSIVE EDUCATION

- Provide **affordable ECEC for all 0-5s** with capacity to support children's healthy development, reduce inequality, and support parenting capacity as well as allow labour market entry (Eurochild/Scotland). Support the development of an integrated early years' policy which is inclusive of all children (Eurochild).
- **Provide specialist vocational teachers in schools and job centres** to raise the basic skills level of those with very low skills, to make them more prepared for apprenticeships. Create and provide incentives for **employers to work with universities, in order to devise apprenticeships** linked to qualifications with high quality technical skills (Caritas-Europa).

GENDER EQUALITY

All proposals from EWL.

- **Include an equality statement when setting out the budget** for 2015/16 and beyond, identifying the differential impact of the budget on women and men, and describing any policy changes made to mitigate the negative impacts on women and men. This will include modelling the impact of 'growth-enhancing expenditure' on women and men's participation in the labour market.
- **Ensure that intermediate skills programmes** operating in different countries within the UK aiming to improve the skills of young people, like the Modern Apprenticeship programmes, **are militating against gendered occupational segregation**, and not entrenching it at a cost to the public purse.
- **Gender-impact assess all recommendations**, the welfare reforms and the impact of the UK budgetary cuts both directly and indirectly on women. Commit to monitor the impact of said changes and report annually on the impact on women specifically. Roll back the Universal Credit, still in pilot testing phase, and other 'welfare reform.'
- **Establish work-experience programmes for migrant women**, that enable women to familiarise themselves with the work culture of the UK.
- **Invest in good quality, low cost childcare.**

SOCIAL AND SUSTAINABLE MACROECONOMIC POLICY

- There must be a **long-term view of how to deliver the homes** the country needs. A **more sustainable approach to mortgage lending**, strengthening of intermediate housing and shared ownership, alongside investment in affordable housing would reduce pressure on the English housing market (CECODHAS). **An improved shared ownership scheme** would improve transportability of individuals' equity stake (EAPN).
- Furthermore, **different solutions are required in different areas**. In areas where there is economic growth, house prices and rents are soaring because for decades successive governments have **failed to invest in enough homes** to meet demand. If this is not tackled, it could also act as a brake to sustained growth. The Government should therefore **invest in building**

more homes that people on all incomes can afford. The Government must also carefully assess the strategic economic plans by Local Enterprise Partnerships (LEPs) to ensure the local economic impact of housing is taken into account (CECODHAS).

- In areas with **little or no economic growth**, LEPs should work with **housing associations, local authorities and other partners** to invest in revitalizing communities, creating jobs and supporting social enterprise (CECODHAS).
- **Give Local Authorities the power to levy Council Tax and Business Rates on undeveloped sites**, as if they were developed, once a certain time after planning permission has been given has elapsed. Alternatively to add a penalty percentage on the value of s106 agreements if development was not completed within an agreed time (Caritas-Europa).
- **Lower VAT rate should be re-examined and critically analysed with a view to their reform**, ensuring that the burden does not fall disproportionately on people with low incomes. Revenues raised should be used for energy-efficiency measures and to protect vulnerable households from the impact of higher energy prices (Green Budget Europe).
- **Invest in social care** as this has the potential to be a significant vector of economic growth and the care sector will be an important employer (AGE Platform).

RESOURCE EFFICIENCY AND TACKLING CLIMATE CHANGE

All proposals by Green Budget Europe, unless otherwise stated.

- **Shift the tax burden** to taxing environmentally harmful conduct.
- **Fuel duties should at the very least increase in line with inflation**, and should not be frozen.
Change the definition of environmental taxes back to the internationally accepted definition.
Challenge inconsistent carbon pricing in the UK – carbon prices are very different for domestic electricity and gas and for business emissions – should be examined and prices better aligned.
- **The UK government should foster the transition to a low-carbon economy** through permitted support for and higher rates of investment in renewable energy.
- **In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment**, to ensure that the tax burden does not fall disproportionately on people with low incomes, women and disadvantaged groups (EAPN and EWL).

PARTICIPATIVE GOVERNANCE

- The **UK government should re-establish stakeholder dialogue with NGOs** on the development of its anti-poverty policies. This should sit alongside the Commission on Social Mobility and Child Poverty, and would enable engagement on the development of strategy overall. Such mechanisms must also involve people with direct experience of poverty (EAPN).

PART III

EU ALLIANCE MEMBERS' THEMATIC ASSESSMENTS AND PROPOSALS FOR CSRS

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The *EU Alliance for a democratic, social and sustainable European Semester (EU Semester Alliance)* is a broad coalition bringing together major European civil-society organisations and trade unions, representing thousands of member organisations on the ground at European, national and local levels in the European Union.

The 'EU Semester Alliance' aims to support progress towards a more democratic, social and sustainable Europe 2020 Strategy, through strengthening civil dialogue engagement in the European Semester at national and EU levels.

Enabling civil-society to participate in the shaping of EU policies and to contribute to progress on the Targets of the Europe 2020 Strategy concerns us all!



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For more information:

<http://ec.europa.eu/social/main.jsp?catId=327&langId=en>

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