

More audacity to fight poverty and ensure social rights!

EAPN Assessment of the 2018 Country-Specific Recommendations

Annex – Country Analysis

June 2018

EAPN 2018 Country-Specific Recommendations Assessment Table

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

	MACROECONOMICS / TAXATION/HEALTH/PENSIONS	EMPLOYMENT / EDUCATION	POVERTY / SOCIAL INCLUSION	COMMENTS
<p>Austria 2 CSRs 1 “Poverty” CSR</p>	<p>CSR 1: Achieve the medium-term budgetary objective in 2019, taking into account the allowance linked to unusual events for which a temporary deviation is granted. Ensure the sustainability of the health and long-term care and the pension systems, including by increasing the statutory retirement age and by restricting early retirement. Make public services more efficient, including through aligning financing and spending responsibilities.</p>	<p>CSR 2: Reduce the tax wedge, especially for low-income earners, by shifting the tax burden to sources of revenue less detrimental to growth. Improve labour market outcomes of women. Improve basic skills for disadvantaged young people and people with a migrant background. Support productivity growth by stimulating digitalisation of businesses and company growth and by reducing regulatory barriers in the service sector.</p>	<p>?</p>	<p>As for last year, these is supposed to be a CSR on poverty reduction and social inclusion, according to the Commission. It is not clear where the CSR on poverty is, as neither poverty nor the shortfall on Europe 2020 poverty target are mentioned in the CSRs nor in the preamble.</p> <p>CSR 1 focuses on debt reduction with reference to sustainability of healthcare and pension systems, entirely focused on cost-cutting and restricting access eg encouraging increase in retirement ages. The issues of adequacy, coverage and quality of services are not taken into account.</p> <p>There is no mention of ensuring adequacy of incomes through wages, minimum income and other social protection.</p> <p>In the preamble, flexibility to the budget deficit is allowed because of higher costs due to refugees-related measures, which is</p>

				<p>positive, but would be important for other social inclusion/protection measures.</p> <p>CSR 2 on reducing tax wedge, especially for low-income earners, is a positive element for fighting against inequalities, but the comment highlighting tax reform benefiting the wealthy is not taken up in the CSRs. However, this is mostly seen as favouring economic growth and not as achieving fairer more equal societies.</p> <p>Improving labour participation for women and educational attainment for young people and people from disadvantaged backgrounds could be positive, depending on how it is implemented. However, the provision of improving women's employment lacks the call for provision of care services (unlike last year's CSR), which are crucial tools for achieving work-life balance. This happens despite the preamble clearly mentioning high and persisting gender-pay gap, pension gap and overrepresentation of women in part-time employment, which are clearly linked to caring responsibilities and access to formal care services.</p>
<p>Belgium 3 CSRs 1 "Poverty" CSR</p>	<p>CSR 1: Ensure that the nominal growth rate of net primary government expenditure does not</p>	<p>CSR 2: Remove disincentives to work and strengthen the effectiveness of active labour market policies, notably for the low-skilled, people with a migrant</p>	?	<p>There is supposed to be a CSR on Poverty reduction and social inclusion, according to the Commission. It is not clear where the CSR on poverty is, as neither poverty nor the shortfall on Europe 2020 poverty target</p>

	<p>exceed 1.8 % in 2019, corresponding to an annual structural adjustment of 0.6 % of GDP. Use windfall gains to accelerate the reduction of the general government debt ratio. Pursue the envisaged pension reforms and contain the projected increase in long-term care expenditure. Pursue the full implementation of the 2013 Cooperation Agreement to coordinate fiscal policies of all government levels. Improve the efficiency and composition of public spending at all levels of government to create room for public investment, notably by carrying out spending reviews.</p> <p>CSR 3: Reduce the regulatory and administrative burden to incentivise entrepreneurship and increase competition in services, particularly retail, construction and professional services. Tackle the growing mobility challenges, in particular through investment in new or existing transport infrastructure and reinforcing incentives to use collective and low emission transport.</p>	<p>background and older workers. Pursue the education and training reforms, including by fostering equity and increasing the proportion of graduates in science, technology, engineering and mathematics.</p>		<p>are mentioned in the CSRs nor in the preamble. Neither is the Social Pillar of social scoreboard mentioned.</p> <p>CSR 1 focuses on debt reduction, and on increasing efficiency of pension and long-term care, with no mention of adequacy, coverage or take up, or of minimum income and other social protection benefits.</p> <p>CSR 3 focuses on increasing competition in services, rather than reinforcing quality, access and affordability.</p> <p>CSR 2 looks positive, calling for removal of barriers to access to employment, with special regard to disadvantaged categories of people. However, the focus on ‘incentives’ can hint at more negative activation. Positive proposals made in the Preamble suggests that both structural and group-specific factors hinder integration in the labour market, and CSR 2 calls for action on both sides, including tackling discrimination. It also calls for equity in access of education and training and boost for education in scientific fields (Belgium has one of the lowest percentages of science graduates in the EU).</p> <p>The Preamble highlights high tax disincentives to work: Belgium presents</p>
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				<p>one of the highest tax wedge in 2016, leading to unemployment traps, especially for low-wage earners. It also stresses the link between high educational outcomes variations and migrant status or socio-economic background (above EU and OECD averages), and wide performance gaps between regions and even single schools.</p> <p>EAPN BE concerns are partially reflected in the CSRs. The Preamble recognizes that integration of people (especially migrants) into the labour market is still a challenge, but that efforts have been made, while also calling for better ALMP. The Preamble also recognizes the challenge of high tax wedge on labour, even if it is perceived only as a disincentive to work and not as increasing hardship for low-income workers (especially second earners). On the other hand, the reform of corporate income tax is praised in the Preamble, while EAPN BE argues that the shift towards regressive consumer taxes will be especially detrimental to low-income households.</p>
<p>Bulgaria 3 CSRs 1 "Poverty" CSR</p>	<p>CSR 1: Improve tax collection and the efficiency of public spending, including by stepping up enforcement of measures to reduce the extent of the informal economy. Upgrade</p>		<p>CSR 3: Increase the employability of disadvantaged groups by upskilling and strengthening activation measures. Improve the provision of quality</p>	<p>Bulgaria receives a so-called Poverty CSR, as in 2016 and 2017. It is recognized as one of the MS with the highest levels of AROPE and inequality in the EU. However, poverty is not mentioned in the CSRs, but the Preamble recognizes a weak integration of</p>

	<p>the State-owned enterprise corporate governance framework in line with international good practices.</p> <p>CSR 2: Take follow-up measures resulting from the financial sector reviews and implement the supervisory action plans in order to strengthen the oversight and stability of the sector. Ensure adequate valuation of assets, including bank collateral, by enhancing the appraisal and audit processes. Complete the reform of the insolvency framework and promote a functioning secondary market for non-performing loans.</p>		<p>inclusive mainstream education, particularly for Roma and other disadvantaged groups. In line with the National Health Strategy and its action plan, improve access to health services, including by reducing out-of-pocket payments and addressing shortages of health professionals. Introduce a regular and transparent revision scheme for the minimum income and improve its coverage and adequacy.</p>	<p>social services, labour market and other services, and raises concerns on the low effectiveness of minimum income and other social protection spending in reducing poverty and inequality.</p> <p>CSR 1 repeats last year’s focus on improving tax collection and compliance and asks for more measures to tackle the informal economy but does not call for progressive taxation moving away from flat taxes. Without this shift, improvements in welfare state and social infrastructure is not possible and inequality will continue to increase.</p> <p>CSR 3 is meant to be a “poverty CSR”, containing positive prescriptions, although poverty is not mentioned, except in the preamble. However, the strengthening of activation measures is seen just from an “employability” perspective, without pursuing integration with other services and lacking focus on people. Concerns still remain as to negative conditionality. Improving access to education for Roma people is mentioned (as last year), but there’s also reference to other disadvantaged groups, providing for more inclusiveness in the education field.</p> <p>As in 2017, CSR 3 positively calls for increased health coverage with important</p>
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				<p>mention of reducing out of pocket payments but fails (again) to mention need for major public investment in health to ensure universal access and coverage. It positively calls for improvement of coverage and adequacy of minimum income, while also demanding a transparent and regular revision scheme. However, it doesn't call for higher spending on social protection or tackling the persisting gaps (even if partially addressed by reforms) in pensions and social assistance benefits, although referred to in the Preamble.</p> <p>While the Preamble extensively mentions worrying social conditions in Bulgaria, and while the "poverty CSR" covers more areas than in previous years, prescriptions from the Commission still fail to propose an integrated strategy to tackle it.</p> <p>The Preamble also speaks about persisting difficulties for some categories in entering or re-entering employment (young people, Roma, people living in rural areas), as well as skills shortages, low activity rates and shrinking of the working age population due to ageing, to be tackled through education and ALMP, as well as need for transparent mechanisms for setting minimum wage.</p>
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<p>Croatia 4 CSRs 1 “Poverty” CSR</p>	<p>CSR 1: Strengthen the fiscal framework, including by strengthening the mandate and independence of the Fiscal Policy Commission. Introduce a recurrent property tax.</p> <p>CSR 3: Reduce the territorial fragmentation of the public administration, streamline the functional distribution of competencies and enhance the capacity to design and implement public policies. In consultation with social partners, introduce harmonised wage-setting frameworks across the public administration and public services.</p> <p>CSR 4: Improve corporate governance in state-owned enterprises and intensify the sale of state-owned enterprises and non-productive assets. Significantly reduce the burden on businesses arising from parafiscal charges and from cumbersome administrative and legislative requirements. Enhance competition in business services and regulated professions. Reduce the duration of court proceedings and improve electronic communication in courts.</p>	<p>CSR 2: Discourage early retirement, accelerate the transition to a higher statutory retirement age and align pension provisions for specific categories with the rules of the general scheme. Deliver on the reform of the education and training system to improve its quality and labour market relevance for both young people and adults.</p>	<p>CSR 2: Consolidate social benefits and improve their poverty reduction capacity.</p>	<p>Croatia receives a supposed “Poverty” CSR, with poverty being mentioned both in the CSRs (CSR 2) and in the Preamble. The latter specifically mentions high AROPE rates and regional disparities, despite recent improvements.</p> <p>CSR 1 on property tax could be positive but lacks an overall distributional impact analysis and support for increased progressive taxation.</p> <p>CSR 2 on increasing retirement age does not speak about adequate support to older workers to stay on in the labour market or measures to support their income if they can no longer work. The Preamble refers to low average duration of working lives as causes of low adequacy of pensions and risks of old-age poverty, while inadequacy of pensions should be addressed per se as a cause of poverty.</p> <p>It also calls for acceleration of ongoing education and training reforms, focusing on quality of education but also on enhancing its labour market relevance, which fails to see education from learners’ personal development perspective. Or tackling issue of inclusion, and comprehensive lifelong learning. The Preamble mentions the country being one of the MSs with lowest investment shares</p>
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				<p>in education, and this is neglected in the CSR.</p> <p>As the Preamble openly recognizes shortcomings in effectiveness and fairness of social protection systems, and limited poverty reduction capacity of social benefits, CSR 2 calls for a consolidation of benefits and explicitly refers to enhancing their poverty reduction capacity. However, while the Preamble extensively highlights social issues, this recommendation seems too short and shallow to generate any impact.</p> <p>CSR 3 seems positive reducing regional inequalities and promoting better coordination with social partners on wages. The Preamble highlights the poor quality of social dialogue in the country, and the fragmentation of trade unions. However, there's no recommendation on how to enhance the process and make it meaningful for policymaking. No mention is made of civil society.</p> <p>CSR 4 encourages privatisation and deregulation but misses a distributional/social impact analysis and proposals to ensure guarantees of employment/social standards.</p>
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				<p>The Preamble also refers to caring responsibilities being a factor preventing women from optimally participating in the labour market, and poor performances in early childhood education and care.</p>
<p>Cyprus 5 CSRs</p>	<p>CSR 1: Adopt key legislative reforms to improve efficiency in the public sector, in particular as regards the functioning of the public administration and the governance of state-owned entities and local governments.</p> <p>CSR 2: Step up efforts to improve the efficiency of the judicial system by revising civil procedures, increasing the specialisation of courts and setting up a fully operational e-justice system. Take measures to fully operationalise the insolvency and foreclosure frameworks and ensure reliable and swift systems for the issuance of title deeds and the transfer of immovable property rights.</p> <p>CSR 3: Accelerate the reduction of non-performing loans by implementing a comprehensive strategy, including legislative amendments allowing for the effective enforcement of claims and facilitating the sale of loans.</p>	<p>CSR 5: Complete reforms aimed at increasing the capacity and effectiveness of the public employment services and reinforce outreach and activation support for young people who are not in employment education or training. Complete the reform of the education and training system, including teacher evaluation and actions to increase the capacity of vocational education and training. Take measures to ensure that the National Health System becomes fully functional in 2020, as planned.</p>		<p>No reference is made to poverty in either the Preamble or the CSRs.</p> <p>CSR 1 primarily focuses on managing reductions on debt and deficits and improving efficiency, rather than effectiveness.</p> <p>CSR 4 calls for increasing access to finance for SME's but also privatisation of public sector, but without a clear focus on social impact and ensuring social standards.</p> <p>CSR 5 regarding improving the capacity of public employment services and the quality of activation could be positive but depends on how far an integrated active inclusion approach is used. The Preamble refers to a permanent solution to reduce public sector wages as a means towards fiscal consolidation that sounds worrying. Education reforms could be damaging if they feature a labour market only approach in increasing the capacity.</p> <p>The Preamble highlights the particularly high unemployment of young people and the long-term unemployed, and that the</p>

	<p>Integrate and strengthen the supervision of insurance companies and pension funds.</p> <p>CSR 4: Prioritise the implementation of key elements of the action plan for growth, in particular fast-tracking strategic investments, and take additional measures to improve access to finance for small and medium-sized enterprises. Improve the performance of state-owned enterprises including by resuming the implementation of privatisation projects.</p>			<p>country possesses one of the highest shares of NEETs in the EU. It also recognizes the lack and inefficiency of outreach measures and timely and tailored assistance for young people, which is picked up in CSR 5.</p> <p>CSR 5: provides a potentially positive recommendation to implement proposals for a National Health System based on Universal Health Coverage. In the preamble this makes clear it should be adequate and comprehensive, paying attention to rising out of pocket payments. However, the preamble also highlights needs for efficiencies, and financing remains uncertain given CSR 1. No reference is made to adequacy of minimum income or social protection systems.</p> <p>EAPN CY concerns are partially reflected in the CSRs. But they fail to address directly poverty and inequality, although CSR 5 calls for pursuing efforts in enhancing healthcare and public employment services. However, there is no integrated approach to service design and provision.</p>
<p>Czech Republic 2 CSRs</p>	<p>CSR 1: Improve the long-term fiscal sustainability, in particular of the pension system. Address weaknesses in public procurement</p>	<p>CSR 2: Reduce the administrative burden on investment, including by speeding up permit procedures for infrastructure work. Remove the</p>		<p>No mention of poverty, nor Europe 2020.</p> <p>CSR 1 focuses on sustainability of public finances with reference to ageing</p>

	<p>practices, notably by enabling more quality-based competition and by implementing anti-corruption measures.</p>	<p>bottlenecks hampering research, development and innovation, in particular by increasing the innovation capacity of domestic firms. Strengthen the capacity of the education system to deliver quality inclusive education, including by promoting the teaching profession. Foster the employment of women, the low-skilled and disabled people, including by improving the effectiveness of active labour market policies.</p>		<p>population and rising costs in the pension system. Within the preamble, criticisms are made again of the attempts to cap pension age and keep indexing, without concern about the impact on increasing poverty for older people. Positive recommendation on fighting corruption.</p> <p>CSR 2 focuses on de-regulation, without consideration of potential negative impact on employers' compliance on labour/employment legislation. CSR 2 also positively calls for quality and inclusive education. Depending on how it is implemented, and if it means personalised, integrated support, CSR 2 on the labour market integration of underrepresented groups could be positive but needs to be part of an integrated active inclusion approach.</p> <p>The Preamble recognizes that education performance is still seriously affected by socioeconomic backgrounds of learners, with special disadvantages for Roma. It also underlines shortages of qualified teachers and particularly low salaries. CSR 2 takes these remarks very little into account. Moreover, the Preamble underlines that success in achieving inclusive education mostly relies on adequate funding from national</p>
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				<p>government: this could potentially clash with CSR 1 on fiscal sustainability.</p> <p>The Preamble also underlines the presence of employment and gender pay gaps, attributable to low availability of affordable child and long-term care, that however are not explicitly addressed in CSR 2.</p> <p>Most of EAPN CZ are not highlighted eg the Recommendations fail to call attention to lack of affordable housing and over-indebtedness of households, or highlight the lack of adequacy of income, including wages, and minimum income support particularly for children.</p>
<p>Denmark 1 CSR</p>	<p>CSR 1: Increase competition in domestically oriented services sectors, for instance in the distribution of utilities, network industries and in the financial sector.</p>			<p>The CSRs do not address poverty or social inclusion. Unlike last year, where the preamble spoke about progress towards the education and employment target, but noted failure to make progress on the poverty reduction target.</p> <p>The only CSR is on increasing competition. Although the preamble raises concerns about barriers to the labour market, and raising the employability of migrants, the low-skilled, young and older workers, the issue of quality is not considered, neither is there a CSR. Issues concerning social rights and discrimination are not raised.</p>

				<p>In the preamble attention is drawn to challenges in the housing market with prices and debt, but only considered in terms of hurting the economy and banking sector, not in terms of affordability and quality, also in the rented sector.</p> <p>The Preamble calls for increasing participation in vocational education and training, especially for digital skills, but as a means to address shortages of labour and ensure sustainable growth. It also recognises that certain categories are particularly far from the labour market or face particular difficulties in accessing education, but this is not picked up in the CSRs.</p> <p>EAPN DK concerns are poorly reflected into CSRs. There are some positive elements in the Preamble, which acknowledges challenges in integrating migrants, and especially children, and high housing prices in urban areas. EAPN DK particularly underlines the lack of reference to failure in reaching Europe 2020 poverty target, and towards fighting poverty in general. The network reports some recent Eurostat data describing worrying trends: AROPE increased from 16,3% to 17,7% (2008-2015); people severely materially deprived almost doubled, from 2% to 3,7% (2008-2015); young people witnessed an average</p>
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				<p>income decrease of 6000 DKK, 2000DKK for single parents (2010-2016); the poorest 10% of the population saw a decrease in income for 2800 DKK, while the richest 10% increased its income by 72.300 DKK (2010-2016). The number of poor Danes has more than doubled, from 20.000 to 45.000 (2002-2015), with ca. 8500 of them being children. The Government's own figures show that new legislation (the cash benefit ceiling and integration benefit) will almost double the number of poor children. It is very disappointing not seeing any recommendation on these issues, given these circumstances.</p>
<p>Estonia 2 CSRs 1 "Poverty" CSR</p>	<p>CSR 1: Ensure that the nominal growth rate of net primary government expenditure does not exceed 4.1 % in 2019, corresponding to an annual structural adjustment of 0.6 % of GDP.</p> <p>CSR 2: Promote research and innovation, in particular by providing effective incentives for broadening the innovation base.</p>		<p>CSR 1: Improve the adequacy of the social safety net, in particular for older people and people with disabilities. Take measures to reduce the gender pay gap, including by improving wage transparency in the private sector</p>	<p>Estonia receives a 'so-called' Poverty CSR as for last year. However, poverty is not explicitly mentioned and not as a separate CSR but one element of CSR 1, although in attention is drawn to the high levels of poverty and inequality in the preamble. CSR 1 on better adequacy of social safety net is very welcome, recognizing the low level of investment in social protection compared to the EU average and the continuing low levels of minimum income. CSR 1 also positively addresses the reduction of gender pay gap, which is one of the highest in EU. However, the overall coherence is undermined by the failure to support budget flexibility for social Investment, as the first part of CSR 1,</p>

				<p>requires the reigning in of public expenditure to prevent deficit increase. Unlike last year, no mention is made of increasing taxation, nor collection nor support for progressive taxation to fund better social protection.</p> <p>Access to quality services, is not a focus although in the preamble mention is made that no assessment can be made as yet on the impact of administrative reforms to produce high quality services.</p> <p>The Preamble mentions the high (but reducing) gender pay gap, tackled by recent reforms promoting work-life balance. It also mentions low membership rates for social partners, which efficiency is crucial in ensuring transparent wage setting and meaningful improvements in addressing gender gaps.</p>
<p>Finland 3 CSRs</p>	<p>CSR 1: Achieve the medium-term budgetary objective in 2019, taking into account the allowances linked to the implementation of the structural reforms for which a temporary deviation is granted. Ensure the adoption and implementation of the 8 Under Article 5(2) of Council Regulation (EC) No 1466/97. EN 6 EN administrative reform to improve</p>	<p>CSR 2: Improve incentives to accept work and ensure adequate and well-integrated services for the unemployed and the inactive.</p>		<p>Poverty is not mentioned in the CSR nor in the preamble.</p> <p>CSR 1 pursues fiscal sustainability, primarily targeted at cost effectiveness of health and care services, without mention of quality or affordability. Although, emphasis in the preamble is made on need to ensure equal access to services, geographically and also for those who are not in employment.</p>

cost-effectiveness and **equal access to social and healthcare services.**

CSR 3: Strengthen the monitoring of household debt including by setting up a credit registry system.

CSR 2 refers to improving incentives to accept work, which may hide reinforcement of negative conditionality pushing people into low-quality jobs and forcing skill mismatching. This is partially counterbalanced by the call for adequate and well-integrated services for unemployed and inactive, that might support people in their (hopefully meaningful) transition to employment.

The reference to access to adequate, and well-integrated services could be positive, but would have been improved by a reference to integrated active inclusion, including adequate minimum income with access to quality, affordable services. The Basic Income experiment is mentioned in the Preamble, but mainly in relation to activation, rather than income adequacy. Lack of affordable housing is also highlighted in the Preamble but only to owner occupiers and as a barrier to labour market mobility, rather than a social right, essential to social inclusion.

The Preamble recognizes particular difficulties in accessing the labour market for women, low-skilled and migrant people, but foresees incentives to take up work as the main solution, together with more ALMP. Moreover, the Preamble refers to too high levels of benefits as

				<p>causing unemployment traps, thus being an obstacle to “a more extensive use of the labour force”. It also mentions a reform of parental leaves system to promote gender equality and women’s employment rate.</p> <p>In the Preamble, lower employability of unemployed and inactive people is exclusively seen as a concern for the recovery of the labour market and sustainability of welfare. The solution is adequate and integrated activation coupled with rehabilitation services. It also highlights that resources devoted to public employment services are below EU average and fragmented among many providers. However, CSR 2 does not reflect this concern.</p> <p>The Preamble refers to shrinking working population due to ageing and calls for investments in adult learning and vocational training to enable mobility and reduce skills mismatching.</p> <p>EAPN FI concerns are partially reflected in CSRs. While the Preamble recognizes scarcity of affordable housing, it also refers to social assistance and housing allowances as obstacles to employment; there's no reference to child poverty, nor call for increased investments in education. CSR 2 on improving incentives to accept work is</p>
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				worrying, since Finland has already made cuts to employment benefits and increased conditionality to access. The Preamble also recognizes the need to provide more efficient support (especially through ALMP) to the unemployed and migrants. Moreover, CSR 1 calls for enhancement of access to social and healthcare services, but without mentioning specific needs of disadvantaged groups or ensuring affordability.
<p>France 3 CSRs 1 “Poverty” CSR</p>	<p>CSR 1: Ensure that the nominal growth rate of net primary government expenditure does not exceed 1.4 % in 2019, corresponding to an annual structural adjustment of 0.6 % of GDP. Use windfall gains to accelerate the reduction of the general government debt ratio. Implement expenditure savings in 2018 and fully specify the objectives and new measures needed in the context of Public Action 2022, for them to translate into concrete expenditure savings and efficiency gains measures in the 2019 budget. Progressively unify the rules of the different pension regimes to enhance their fairness and sustainability.</p>	<p>CSR 2: Pursue the reforms of the vocational education and training system, to strengthen its labour market relevance and improve access to training, in particular for low qualified workers and jobseekers. Foster equal opportunities and access to the labour market, including for people with a migrant background and people living in deprived areas. Ensure that minimum wage developments are consistent with job creation and competitiveness.</p>		<p>France is designated as having a so-called ‘poverty’ CSR, however details on the poverty target is not given, and poverty is only mentioned in relation to social protection, where no CSR is made. CSR 1 prioritizes the reduction of public debt and deficit, with direct criticism of the high levels of public social expenditure in the preamble and without reference to need to carry out distributional impact analysis to ensure that poverty and inequality is not increased. Although the preamble positively recognizes the effectiveness of the Social Protection system in reducing poverty, highlighting specific groups still at risk – eg lone parents, and migrants, but the recommendation only refers to employment, not to broader social rights.</p>

CSR 3: Simplify the tax system, by limiting the use of tax expenditures, removing inefficient taxes and reducing taxes on production levied on companies. Reduce the regulatory and administrative burden to increase competition in the services sector and to foster firms' growth. Step up efforts to increase the performance of the innovation system notably by improving the efficiency of public support schemes and strengthening knowledge transfer between public research institutions and firms.

The Preamble also highlights problems with lack of affordable housing and social housing, but without a Recommendation.

CSR 2 calls for enhancement of education and training, but just looking to its market relevance. However, it positively also calls for removal of barriers to access to training for disadvantaged categories. It also calls for equal opportunities and lowering barriers to the labour market, with special regard to disadvantaged groups. The call for minimum wage to respect competition, may negatively lead to too low or inadequate minimum wages.

CSR 3 includes some potentially positive elements on simplifying the tax system but fails to include a distributional impact analysis to ensure fairer taxation. This is combined with a focus on reducing regulatory burden, without considering social impact of weakening labour regulation.

The Preamble acknowledges that socioeconomic conditions and migrants background still persist in negatively affecting educational performance, though this is not reflected in CSRs. It also refers to discriminatory practices and ineffective active employment support preventing equal access to the labour market, that are

				<p>not properly referred to in CSR 2. The Preamble calls on fostering transition towards open-ended form of employment and addressing labour market segmentation, that are not reflected in CSRs.</p> <p>The preamble underlines that many students are diverted into pathways with limited employment prospects and calls for the adoption of a proposed reform of education, training and apprenticeships to provide meaningful labour market skills.</p> <p>EAPN FR concerns are partially reflected in CSRs. There no reiteration of CSRs calling for reduction on housing subsidies, which are deemed crucial in fight against poverty by EAPN FR, and CSR explicitly calls for action to integrate people living in deprived areas. However, there is no mention of a comprehensive strategy to tackle poverty and social exclusion, and there are no measures to support participation of people experiencing poverty in policymaking.</p>
<p>Germany 2 CSRs</p>	<p>CSR 1: While respecting the medium-term objective, use fiscal and structural policies to achieve a sustained upward trend in public and private investment, and in particular on education, research</p>	<p>CSR 2: Reduce disincentives to work more hours, including the high tax wedge, in particular for low-wage and second earners. Take measures to promote longer working lives. Create conditions to</p>		<p>Poverty is not mentioned in the CSRs however it is referred to in the preamble, together with inequality, highlighting slight declines, but continuing challenges of in-work poverty and older people, particularly</p>

	<p>and innovation at all levels of government, notably at regional and municipal levels. Step up efforts to ensure the availability of very high-capacity broadband infrastructure nationwide. Improve the efficiency and investment friendliness of the tax system. Strengthen competition in business services and regulated professions.</p>	<p>promote higher wage growth, while respecting the role of the social partners. Improve educational outcomes and skills levels of disadvantaged groups.</p>		<p>women. However no concrete proposals or recommendations are made.</p> <p>CSR 1 could be positive as it focuses on reducing budget surplus through increased public and private investment in education, research and innovation, however no mention is made in investing in services, including housing, or social protection. The emphasis on investment friendliness of tax doesn't consider distributional impact, and the need to collect more and fairer taxes to finance social protection.</p> <p>CSR 2 calls for disincentives to be tackled preventing people from working more hours, affecting people in involuntary part-time jobs, and promote higher wage growth. However, a concern would be increased conditionality for people choosing part-time work, through lack of support services. It also calls for improvement of educational outcomes of disadvantaged groups.</p> <p>The preamble talks of growing threat of older people poverty and the threat to adequacy, particularly because of the decline of pillar 1, as last year. It also references inequality but without CSRs.</p> <p>The Preamble recognizes strong performance in the labour market, while</p>
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				<p>also underlining increasing shortages of skilled labour and under-used potential in certain groups, due to one of the highest rates in the EU for part-time work. This is particularly true for women and people with caring responsibilities, due to lack of sufficient childcare and all-day school facilities, though this is not mentioned in CSR 2. It also mentions high tax wedges and specific tax rules for second earners as the basis for a very wide gender pay gap, partially addressed by the CSR.</p> <p>The Preamble also refers to extending working life of people to increase old-age income, prevent old-age poverty and boost potential output, but this is not reflected in CSRs. Old-age poverty and pension gaps are also expected to increase due to adequacy deterioration thanks to part-time jobs, but CSRs do not address this issue.</p> <p>The Preamble also refer low public expenditure on education, coupled with growing student numbers and teacher shortages, not captured by CSRs.</p> <p>EAPN DE concerns are partly reflected into CSRs. CSR 2 calls for higher wage growth, but the document contains no reference to comprehensive strategies to address poverty nor proposals to raise benefit levels for disadvantaged groups.</p>
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<p>Greece</p>	<p><i>Greece is currently under Macroeconomic adjustment programme.</i></p>			
<p>Hungary 3 CSRs 1 “Poverty” CSR</p>	<p>CSR 1: In 2018, ensure compliance with the Council recommendation of XX June 2018 with a view to correcting the significant deviation from the adjustment path toward the medium-term budgetary objective. In 2019, ensure that the nominal growth rate of net primary government expenditure does not exceed 3.9 %, corresponding to an annual structural adjustment of 0.75 % of GDP.</p> <p>CSR 2: Continue simplifying the tax system, in particular by reducing sector specific taxes. Improve the quality and transparency of the decision-making process through effective social dialogue and engagement with other stakeholders and by regular, adequate impact assessments. Reinforce the anti-corruption framework, strengthen prosecutorial efforts and improve transparency and competition in public procurement inter alia through making data gained from the e-procurement system</p>	<p>CSR 3: Unlock labour reserves through improving the quality of active labour market policies. Improve education outcomes and increase the participation of disadvantaged groups, in particular Roma, in quality and inclusive mainstream education.</p>	<p>CSR 3: Improve the adequacy and coverage of social assistance and unemployment benefits.</p>	<p>There is a CSR on Poverty reduction & social inclusion (according to the Commission), as in 2017. Poverty is not mentioned in the CSR although in the preamble recognition is made that although rates have slightly decreased they still remain some of the highest in the EU, particularly for children.</p> <p>CSR 1 focuses on budget sustainability without reference to need to invest in social and health infrastructures.</p> <p>CSR 2 calls for simplifying the tax system is potential positive and the mention in the preamble on reducing taxes for people on low income. However, no reference is made to distributional impact or need to shift from flat to progressive taxes or tackling tax evasion to more fairly finance adequate social systems.</p> <p>The reference to increased quality and transparency in decision-making including social dialogue and with other stakeholders is welcome, but there should be a much clearer criticism of the attacks on the freedom and voice of civil society</p>

	<p>accessible to the public. Strengthen competition, regulatory stability and transparency in the services sector, notably in retail.</p>			<p>organizations, which are contrary to the EU aquis.</p> <p>It's unclear if CSR 3 is positive if the active labour markets measures encourage the endurance of work fare schemes, which are enforced, compulsory public labour schemes that do not pay a living wage and offer no transition. More support to job seekers and improving the adequacy and coverage of unemployment benefits are welcome, (Hungary has the lowest in the EU at 3 months, as highlighted by EAPN HU as is the focus on rendering education more inclusive, particularly for disadvantaged groups and Roma children). The Preamble also notes that the impact of pupils' socioeconomic background on education outcomes is one of the highest in the EU.</p> <p>However, we miss more explicit recommendations regarding segregation for Roma in access to all services, including housing and discrimination in the labour market.</p> <p>In CSR 3: Increasing the adequacy and coverage of social assistance and unemployment benefit is also positive, highlighting the very low levels – below 50% of the poverty threshold quoted in the preamble. But this still needs more urgency, as there is no real safety net</p>
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				<p>currently. We also miss reference to universal social protection to all groups, through the life cycle.</p> <p>The Preamble mentions wide gender employment gap, partly due to lack of good quality childcare, but this is not addressed in CSRs. It refers to the need to shift away from the public work scheme, which has proven ineffective in reintegrating people in the labour market, towards ALMP focusing more on upskilling that are now underdeveloped. Unfortunately, this is not clearly enough stated in CSR 3. Unequal access to health care and low spending is also mentioned in the preamble but with no CSRs on ensuring affordable access with universal health coverage.</p> <p>The Preamble also refers to inadequate levels of minimum income and unemployment benefits (among the lowest in EU), while also mentioning high levels of AROPE and especially high risk of poverty for children, though this is not explicitly taken on board from CSRs. It also refers to very low education outcomes for basic skills, wide gaps in education outcomes and employment paths, especially for Roma, and increasing early dropout rate, which will in the future shrink skilled workforce.</p>
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				<p>EAPN HU concerns are partly reflected in the CSRs, with the CSR on adequacy and coverage of minimum income scheme and other benefits. In the preamble a focus is given to the persistent and worrying issue of child poverty, as well as the need to provide better services and employment conditions. The issue of attacks on civil society should be the basis for a Recommendation.</p>
<p>Ireland 3 CSRs</p>	<p>CSR 1: Achieve the medium-term budgetary objective in 2019. Use windfall gains to accelerate the reduction of the general government debt ratio. Limit the scope and the number of tax expenditures and broaden the tax base. Address the expected increase in age-related expenditure by increasing the cost-effectiveness of the healthcare system and by pursuing the envisaged pension reforms.</p>	<p>CSR 2: Ensure the timely and effective implementation of the National Development Plan, including in terms of clean energy, transport, housing, water services and affordable quality childcare. Prioritise the upskilling of the adult working-age population, with a focus on digital skills.</p> <p>CSR 3: Foster the productivity growth of Irish firms, and of small and medium enterprises in particular, by stimulating research and innovation with targeted policies, more direct forms of funding and more strategic cooperation with foreign multinationals, public research centres and universities. Promote faster and durable reductions in long-term arrears, building on</p>		<p>There is no mention of poverty in the CSRs although there is a specific section in the preamble that focuses on inclusive growth which talks in detail about poverty. Inequality is not however mentioned.</p> <p>CSR 1: Similar to the last 2 year's CSR, concerns are raised with the recommendation to 'use any windfall gains, such as proceeds from asset sales, to accelerate the reduction of the general government debt ratio'. Doing so limits the resources necessary for investment in Ireland's social infrastructure which are highlighted in CSR 2 and are therefore rather contradictory.</p> <p>The recommendation to limit scope, should clarify the need to assess distributional, social and economic benefit. Broadening the tax base is essential if Ireland is to have resources necessary for investment. The</p>

initiatives for vulnerable households and encouraging write-offs of non-recoverable exposures.

preamble highlights some areas of taxation. Others would be a Financial Transaction Tax and a greater focus on wealth tax. The document however also does not mention the narrowing of the tax base through the gradual elimination of the Universal Social Charge which the Government is committed to that has a serious impact on the available resources.

Also in CSR 1 the cost-effectiveness is not the only criteria for measuring reform of the health system. It is essential that the causes of health inequalities, including the social determinants of health and unequal access to health services, are addressed. The preamble highlights the importance of strengthening the role of primary care as a gatekeeper for Ireland's overburdened hospitals. The Slaintecare proposals for a deeper reform of the health system need to be implemented. Addressing inequality must be at the heart of this reform.

The emphasis in CSR 2 on implementing the National Development Plan for investment enhancing social infrastructure, including clean energy, social housing and quality childcare is positive. However the level of investment must be adequate to meet the current deficit in services. In this context the shortage of housing supply, highlighted in the preamble as driving up

				<p>cost of housing and impacting on affordability, is important. It specifically mentions the need for a continued focus on increasing the supply of social housing. However, there needs to be a much greater focus on increasing supply of state owned social housing rather than the ongoing reliance on the private-rented sector. CSR 2 also positively mentions the upskilling of adult workers, especially on digital skills. The focus here should be broader so that all adults with literacy, numeracy and digital needs and less than QQI level 4 qualifications are offered high quality and relevant learning opportunities.</p> <p>The preamble mentions that Promoting sustainable and inclusive growth that benefits all groups in society remains a challenge'. What is missing is any focus on what would be an integrated approach to addressing these issues, focusing rather on 'jobless households' only rather than poverty and inequality. The issue of access to an adequate minimum income is an essential starting point together with access to quality services and to quality jobs for those who can work. The preamble also highlights that 'the welfare system has worked well to contain poverty and inequality'. However, welfare levels are still not adequate to lift people above the poverty</p>
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				<p>line. Pre-transfer poverty and inequality (market inequality) levels are among the highest in the EU, and after social transfers Irish poverty rates are just below the EU average. Policies therefore need to address market inequalities, including the issue of pay.</p> <p>The preamble also highlights that despite proposals for the new Affordable Childcare Scheme, access to affordable, full-time and quality childcare remains a challenge.</p>
<p>Italy 4 CSRs</p>	<p>CSR 1: Ensure that the nominal growth rate of net primary government expenditure does not exceed 0.1 % in 2019, corresponding to an annual structural adjustment of 0.6 % of GDP. Use windfall gains to accelerate the reduction of the general government debt ratio. Shift taxation away from labour, including by reducing tax expenditure and reforming the outdated cadastral values. Step up efforts to tackle the shadow economy, including by strengthening the compulsory use of e-payments through lower legal thresholds for cash payments. Reduce the share of old-age pensions in public spending to</p>	<p>CSR 4: Step up implementation of the reform of active labour market policies to ensure equal access to effective job-search assistance and training. Encourage labour market participation of women through a comprehensive strategy, rationalising family support policies and increasing the coverage of childcare facilities. Foster research, innovation, digital skills and infrastructure through better-targeted investment and increase participation in vocational-oriented tertiary education.</p>		<p>There is no mention of poverty in the CSR, although the preamble refers to the rising rate of poverty to over 30%, against EU trends, highest amongst children and migrants. Reference is also made to the new Reddito di Inclusione as a universal benefit for people experiencing poverty, with no reference to ensuring adequacy nor to an integrated antipoverty strategy.</p> <p>CSR1 is primarily focused on reducing deficits. Positive mention is made of the need to increase tax base including residence tax, but general reference is growth-friendly rather than assessing the distributional impact and pressing for a shift to fairer, more progressive taxation and tackling tax evasion. CSR 2 on the fight against corruption is positive, as is increasing efficiency and</p>

	<p>create space for other social spending.</p> <p>CSR 2: Reduce the length of civil trials at all instances by enforcing and streamlining procedural rules, including those under consideration by the legislator. Achieve more effective prevention and repression of corruption by reducing the length of criminal trials and implementing the new anti-corruption framework. Ensure enforcement of the new framework for publicly-owned enterprises and increase the efficiency and quality of local public services. Address restrictions to competition, including in services, also through a new annual competition law.</p> <p>CSR 3: Maintain the pace of reducing the high stock of non-performing loans and support further bank balance sheet restructuring and consolidation, including for small and medium-sized banks, and promptly implement the insolvency reform. Improve market-based access to finance for firms.</p>			<p>quality of local public services, but effectiveness and affordability should also be underlined.</p> <p>The focus on increasing competition is made without clear analysis of the social impact and need for investment in public services.</p> <p>CSR 4 positively mentions a comprehensive strategy to address the employment gap, one of the highest in EU, through support policies and childcare services, as well as reform of ALMP to guarantee equal access. While the recommendation is generally positive, positive outcomes heavily rely on proper and appropriate implementation.</p> <p>The Preamble mentions high undeclared work and high youth unemployment and NEET figures, and this is partially reflected in CSR 1 on tackling shadow economy. It also mentions declining investments in growth-enhancing sectors such as education, partially reflected in CSR 1. The Preamble also acknowledges high dropouts and low participation rates in training, to be hopefully addressed by ongoing reforms.</p> <p>EAPN IT concerns are poorly reflected in CSRs. The inclusion income (REI) is seen as minimum income (which is not) and there's no provision on enhancing progressivity of</p>
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				<p>taxation. On the other hand, the Preamble recognizes wide regional differences in investments and provision of services and diffuse inefficiencies of public administration, though there are no concrete proposals to address these issues. Challenges posed by migration flows are not at all mentioned in the document.</p>
<p>Latvia 3 CSRs 1 “Poverty” CSR</p>	<p>CSR 1: Achieve the medium-term budgetary objective in 2019, taking into account the allowances linked to the implementation of the structural reforms for which a temporary deviation is granted. Reduce taxation for low-income earners by shifting it to other sources, particularly capital and property, and by improving tax compliance.</p> <p>CSR 3: Strengthen the efficiency of the public sector, in particular with regard to local authorities and state-owned enterprises. Strengthen the accountability of public administration by protecting whistle-blowers, preventing conflicts of interest and following-up on the results of the ongoing assessment of past insolvency proceedings.</p>		<p>CSR 2: Improve the adequacy of minimum income benefits, minimum old-age pensions and income support for people with disabilities. Increase the labour market relevance of vocational education and training, and foster upskilling of low-skilled workers and jobseekers. Increase the accessibility, quality and cost-effectiveness of the healthcare system.</p>	<p>Latvia has a CSR on poverty reduction & social inclusion (according to the Commission. The high poverty rates are mentioned in the preamble but not in the CSR 2. A greater focus is given to Latvia’s high inequality rates and a welcome link made to the need to achieve more progressive taxation. However, this is not reflected in the CSR 1. CSR 1 prioritizes reducing public deficit and debt, although deviations and allowances were made for structural reforms in health, but not to finance an effective minimum income and social protection scheme or universal health care. Reducing the tax wedge for low income earners is positive and shifting it to capital and property, as well as and increasing tax compliance, but a clear reference could be made to continuing the trend towards more progressive tax as highlighted in the preamble. CSR 2 rightly prioritizes adequacy of social safety net and refers to the continued lack</p>

				<p>of implementation of the proposed minimum income in preamble and with pensions not upgraded since 2006. More urgency should be given to increasing adequacy and coverage for all groups (disabled and elderly are mentioned in preamble) and enabling flexibility in deficits in order to reverse current low investment in social protection as well as ensuring a non-taxable minimum. CSR 2 calls for an increased labour market relevance of vocational education and training, that might neglect learners' perspective.</p> <p>CSR 2 also rightly highlights need to increase access to health care particularly out of pocket payments and waiting lists, but more emphasis should be made on affordability and tackling the gap in a 2-tier system and the need for free services for the most vulnerable at risk of poverty.</p> <p>The Preamble mentions shrinking labour force for ageing and emigration, and low participation rates in training and ALMP in general that are believed to be behind high unemployment in certain group (ie the low-skilled).</p>
Lithuania 3 CSRs	CSR 1: Improve tax compliance and broaden the tax base to sources less detrimental to growth. Ensure	CSR 2: Improve the quality, efficiency and labour market	CSR 2: Improve the performance of the healthcare system by a further shift from	There is supposed to be a CSR on Poverty reduction & social inclusion (according to the Commission). Poverty is mentioned in

<p>1 “Poverty” CSR</p>	<p>the long-term sustainability of the pension system while addressing the adequacy of pensions.</p> <p>CSR 3: Stimulate productivity growth by improving the efficiency of public investment, ensuring efficient governmental coordination of research and innovation policy and tackling gaps and inefficiencies in public measures supporting science-industry cooperation.</p>	<p>relevance of education and training, including adult learning.</p>	<p>hospital to outpatient care, strengthening disease prevention measures, including at local level, and increasing the quality and affordability of care. Improve the design of the tax and benefit system to reduce poverty and income inequality.</p>	<p>the CSR, with a specific focus on tax/benefit systems, recognized in the preamble as one of the highest in the EU together with growing inequality which undermines growth.</p> <p>CSR 1 positively focuses on increasing tax compliance and broadening tax base, but only in terms of their impact on growth rather than on reducing inequality and unfair distribution of income/wealth. This lacks coherence with CSR 2. Although in the preamble, a degree of progressivity in taxation is welcomed.</p> <p>CSR 1 on pension reform focuses on sustainability and adequacy. This year more emphasis is given to adequacy as one of the lowest in the EU. But the potential conflicts between the two criteria are not clarified.</p> <p>CSR 2 positively calls for improvement in quality and efficiency of education, while on the other hand mentioning labour market relevance, that might be not-so-positive if it neglects learners’ perspective. It also fails to pursue education reform in the broader framework of an integrated active inclusion approach.</p> <p>In CSR 2, the reference to health care highlights more strongly the low level of investment, and problem of high out of</p>
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				<p>pocket payments, as well as inefficiencies in the preamble.</p> <p>CSR 2 addresses the low effectiveness of tax benefit systems and its impact on poverty, but the issue is not picked up in CSR 1 on tax. It also does not make a specific requirement around increasing the adequacy of the safety net (unlike last year), nor tackling the overall low spending on universal social protection for all groups, although this is addressed in the preamble.</p> <p>The Preamble mentions shrinking working population due to ageing and emigration, leading to skills shortages, calling for reforms and consolidation of education (especially tertiary) and training. It also mentions below-average performance on basic skills and low participation in adult learning, especially from people belonging to disadvantaged groups further from the labour market.</p> <p>EAPN LT concerns are generally reflected in CSRs. CSR 2 calls for the improvement of tax and benefit systems to reduce poverty and inequality, and the Preamble refers to enhancing incentives to work and making taxation more redistributive, as well as enhancing preventive healthcare services. While there's no mention of quality jobs creation and limitation to unpaid public</p>
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				works, as well as the development of social services and enhancements of social inclusion strategies, the Preamble calls for enhancement of ALMP and strengthening of social partners.
Luxembourg 2 CSRs	CSR 2: Further reduce regulatory restrictions in the business services sector.	CSR 1: Increase the employment rate of older people by enhancing their employment opportunities and employability while further limiting early retirement, with a view to also improving the long-term sustainability of the pension system.		<p>CSR 1 calls for enhancement in employability of older people, which could be positive if it entails quality and adapted jobs. However, the Preamble makes it clear that the focus is exclusively on the supply side and sustainability of pensions, neglecting people’s perspective. Pensions are only seen as a matter of sustainability for public finances, with no reference to adequacy.</p> <p>The Preamble also mentions strong impact of socioeconomic background on educational outcomes, though it does not receive specific CSRs. Although housing supply is highlighted as a key challenge in the preamble, also related to growing household indebtedness there is no recommendation related to increasing supply of affordable, rented housing particularly social housing, although mention is made in the preamble of the challenges for social housing.</p> <p>CSR2 focuses on deregulation which could have an impact on social standards.</p>

				<p>EAPN LU concerns are poorly reflected in CSRs. While there's no reference to housing in CSRs, the Preamble acknowledges issues of high housing prices, leading to high household debt, and need to provide affordable social housing. EAPN LU believes that, given the severity of housing problems in the country, a specific CSRs on housing would have been crucial. On the other hand, EAPN LU also criticises the Country Report analysis of the issue, which suggests reducing subsidies to dwellers to shrink demand in the housing market (and proposing nothing to boost demand), therefore questioning the appropriateness of a hypothetical CSR formulated on this basis.</p> <p>EAPN LU also notes that CSRs are essentially the same as last years', but shorter and with fewer details.</p>
<p>Malta 2 CSRs</p>	<p>CSR 1: Strengthen the overall governance framework by enhancing the national supervision of internationally oriented financial businesses licensed in Malta, by ensuring the effective enforcement of the Anti-Money Laundering framework and by continuing to step up the fight against corruption.</p>	<p>CSR 2: Ensure the sustainability of the health care and the pension systems, including by increasing the statutory retirement age and by restricting early retirement.</p>		<p>No mention of poverty in the CSR nor in the preamble. The Maltese CSR has no section even in the preamble appraising poverty, inequality and social gaps.</p> <p>CSR 1 prioritizes tackling money laundering and the fight against corruption which is welcomed. More detail is given in the preamble of the need for coordinated action against aggressive tax evasion across EU countries, but no link is made to the role of more progressive tax in reducing</p>

				<p>inequality and funding social protection systems.</p> <p>CSR 2 prioritizes sustainability of health care and pension, requiring increases in the retirement age and early retirement, but does not focus on adequacy, quality nor access for all groups.</p> <p>The Preamble mentions a persistently high gender employment gap and low participation of people with disabilities in the labour market, which are neglected from the CSRs. It also underlines low qualification of workforce and skill mismatching, while CSRs provide nothing on upskilling and training.</p> <p>The Preamble also underlines high early school leaving rate (EU highest) and strong influence of socioeconomic factors and disability status on learning outcomes, while noting the lack of a comprehensive strategies to improve educational quality (that is neglected also in CSRs).</p> <p>EAPN MT concerns are slightly reflected in CSRs. There's no mention of enhancement of minimum income, minimum wage nor other benefit schemes, as well as active ageing strategies and strengthening of basic skills. On the other hand, concerns on healthcare are partially taken on board;</p>
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				while CSRs only mention sustainability, the Preamble recognizes challenges posed by ageing population, poor performance of primary care and scarce provision of innovative medications.
Netherlands 2 CSRs	CSR 1: While respecting the medium-term objective, use fiscal and structural policies to raise public and private investment in research, development and innovation. Take measures to reduce the debt bias for households and the remaining distortions in the housing market, in particular by supporting the development of the private rental sector.	CSR 2: Reduce the incentives to use temporary contracts and self-employed without employees, while promoting adequate social protection for the self-employed, and tackle bogus self-employment. Create conditions to promote higher wage growth, respecting the role of the social partners. Ensure that the second pillar of the pension system is more transparent, inter-generationally fairer and more resilient to shocks.		<p>No reference to poverty in the CSRs nor in the preamble.</p> <p>CSR 1 promotes investment but not explicitly social investment in social infrastructure. The Recommendation supporting action against indebtedness and distortions in the housing market, encouraging greater support in the private rental sector as opposed to tax deductions on mortgages, could be positive. However, no stipulation is made to ensure affordability. Moreover, in the preamble, the social housing sector is attacked for insufficiently targeting poorer tenants, rather than encouraging its growth as a key provider of affordable rental housing.</p> <p>CSR 2 positively calls for reductions in temporary contracts and fight against bogus self-employment, while also promoting adequate social protection for the self-employed. It also calls for wage growth and fairer and more transparent pension system.</p>

				<p>The Preamble mentions untapped labour potential in the forms of high percentage of women working part time and low employment of people with migrant background, though there are no specific provisions in the CSRs for this.</p> <p>EAPN NL main concern was measures to tackle child poverty, which is not taken on board in the document, neither in CSRs nor in the Preamble. CSR 1 on the housing market calls for action that would be detrimental to low-income households. While more and more people are having difficulties in finding affordable rents, accessing the housing market or pay their rents, the government cut 100 million euros on the budget for rent supplies in 2017. It is deplorable that CSRs fail to call for actions to provide rent supplies and enhance access of housing market and affordability of dwellings.</p>
<p>Poland 3 CSRs</p>	<p>CSR 1: Ensure that the nominal growth rate of net primary government expenditure does not exceed 4.2 % in 2019, corresponding to an annual structural adjustment of 0.6 % of GDP. Take steps to improve the efficiency of public spending, including by improving the budgetary process.</p>	<p>CSR 2: Take steps to increase labour market participation, including by improving access to childcare and by fostering labour market relevant skills, especially through adult learning, and remove remaining obstacles to more permanent types of employment. Ensure the sustainability and adequacy of the pension system by</p>		<p>No reference to poverty or inequality. CSR 1 focuses on sustainability of public finances. The reference to efficiency raises concerns as it is not combined with a focus on effectiveness and adequacy.</p> <p>CSR 2 calls for increased labour market participation, to be achieved through better skills and services and open-ended forms of employment. Ensuring</p>

taking measures to increase the effective retirement age and by reforming the preferential pension schemes.

CSR 3: Strengthen the innovative capacity of the economy, including by supporting closer collaboration between business and research institutions. Improve the regulatory environment, in particular by ensuring effective public and social consultations in the legislative process.

sustainability of pensions might lead to a reduction in investments, also given to the budgetary constraints given in CSR 1. The call to increase childcare is welcomed, but provision needs to be accessible, affordable and of high quality, providing quality early education and learning.

The contradictions between adequacy and sustainability of pensions, are not clarified, with the emphasis on raising retirement ages without considering measures to prevent poverty resulting from low income support and pension rates, and without measures that can increase access to quality jobs for older workers.

Most concerningly, the priority in the preamble is given to increasing labour market participation at all costs, and directly attacks the provision of the new generous child benefit as reducing incentives to work, particularly for women, even though it acknowledges it reduces poverty. A similar criticism is made of the minimal support given to people providing long-term care. But no recommendation is made regarding quality jobs and tackling in-work poverty.

The Preamble also highlights low participation rates in education and training and the very high share of temporary contracts.

				<p>EAPN PL concerns are generally not reflected in CSRs, although somewhat in the preamble. There's no proposal of alleviating fiscal pressure on low-income families through more progressivity of taxation, and there is no special mention of anti-poverty strategies. The Preamble acknowledges EAPN PL concerns on inadequate participation to childcare but fails to produce a specific recommendation on enhancing access, quality and affordability. According to EAPN PL it would be important to adapt antipoverty policy more towards families without children with dependent adults and single person households in working age and retirement.</p>
<p>Portugal 3 CSRs</p>	<p>CSR 1: Ensure that the nominal growth rate of net primary government expenditure does not exceed 0.7 % in 2019, corresponding to an annual structural adjustment of 0.6 % of GDP. Use windfall gains to accelerate the reduction of the general government debt ratio. Strengthen expenditure control, cost effectiveness and adequate budgeting, in particular in the health sector with a focus on the reduction of arrears in hospitals. Improve the financial sustainability</p>	<p>CSR 2: Promote an environment conducive to hiring on open-ended contracts, including by reviewing the legal framework in consultation with social partners. Increase the skills level of the adult population, including digital literacy, by strengthening and broadening the coverage of the training component in adult qualification programmes. Improve higher education uptake, namely in science and technology fields.</p>		<p>There is no CSR on poverty. The preamble highlights that poverty rates have improved, coming closer to the EU average. Inequality has also reduced. However, Portugal still retains high poverty and inequality rates. Moreover, the preamble highlights the still low effectiveness of social transfers on poverty, with limited adequacy of minimum income although this has improved, and problems of low affordability of housing for low income households but without a resulting recommendation.</p>

of state-owned enterprises, in particular by increasing their overall net income and by reducing debt.

CSR 3: Increase the efficiency of insolvency and recovery proceedings and reduce impediments to the secondary market for non-performing loans. Improve access to finance for businesses. Reduce the administrative burden by shortening procedural deadlines, using more tacit approval and reducing document submission requirements. Remove persistent regulatory restrictions by ensuring a proper implementation of the framework law for highly regulated professions. Increase the efficiency of administrative courts, inter alia by decreasing the length of proceedings.

CSR 1 is focused on reducing the deficit and ensuring sustainability of public finances, mainly through controlling public expenditure and increasing cost effectiveness, particularly the health sector. However, there is no assessment of distributional or social impact in relation to ensuring adequacy and quality of services, nor how revenue can be increased through tackling tax evasion and through more progressive taxation although this is highlighted in the preamble.

CSR 2 positively mentions favouring open-ended contracts through social dialogue and enhancing educational programmes (especially for adults) and education uptake. This is generally positive, though it lacks mentions of quality and adequacy of education.

The Preamble mentions positive actions on enhancing ALMP and public employment services, to ensure wider coverage of activation services. It also mentions high rates of involuntary temporary contracts (82% of total temporary contracts), and limited effectiveness of measures favouring transitions towards permanent contracts.

The Preamble also mentions low overall skills level and uncertain levels of coverage

				<p>and quality of new training programmes. It also mentions high (but lowering) early school leaving.</p> <p>CSRs do not reflect EAPN PT concerns, although some issues are raised in the Preamble. There's no effort to stop privatization of pensions, on the contrary the Preamble calls for ensuring sustainability of the pensions systems, possibly encouraging higher shares of private pensions. On the other hand, the Preamble recognizes low effectiveness of current minimum income schemes but fails to produce a specific CSR on this issue. While the Preamble acknowledges high income inequality and low effectiveness of social transfers in combating poverty, as well as declining housing affordability, there's no specific recommendation on designing new social housing policies and a comprehensive strategy to fight poverty and social exclusion, as proposed by EAPN PT.</p> <p>EAPN PT notes an overall weak focus on social issues, against what has been highlighted into EC overarching Communication on CSRs. The EPSR is just mentioned in the Preamble, with no direct link to actual Recommendations. While the Preamble correctly recognizes the worryingly national situation in some social areas (inequality, effectiveness of social</p>
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				transfers, adequacy of minimum income, diffusion of temporary contracts) it also fails to take into account some other crucial issues such as child poverty and in-work poverty. Moreover, despite this acknowledgement in the preamble, CSRs mostly refer to macro and microeconomics, and leave little space to address social issues (given also the reduction in number from last year, from 4 to 3 CSRs).
Romania 3 CSRs 1 "Poverty" CSR	<p>CSR 1: Ensure compliance with the Council recommendation of XX June 2018 with a view to correcting the significant deviation from the adjustment path toward the medium term budgetary objective. Ensure the full application of the fiscal framework. Strengthen tax compliance and collection.</p> <p>CSR 3: Increase the predictability of decision-making by enforcing the systematic and effective use of regulatory impact assessment and stakeholder consultation and involvement in the design and implementation of reforms. Improve the preparation and prioritization of large infrastructure projects and accelerate their implementation, particularly in the</p>	<p>CSR 2: Improve the functioning of social dialogue. Ensure minimum wage setting based on objective criteria. Improve upskilling and the provision of quality mainstream education, in particular for Roma and children in rural areas.</p>	<p>CSR 2: Complete the minimum inclusion income reform.</p> <p>Improve access to healthcare, including through the shift to outpatient care.</p>	<p>There is supposed to be a CSR on Poverty reduction & social inclusion (according to the Commission). Poverty is not however mentioned in the CSR, although the high AROPE rate is highlighted in the Preamble, with specific groups at risk: families with children, people with disabilities, Roma and rural population. Inequality is also underlined, citing the low effectiveness of the tax-benefit system. A reference to implementing the new antipoverty strategy would have been beneficial, particularly beyond EU funded pilot projects.</p> <p>CSR 1 focuses on sustainability of public finances, rather than effectiveness. This is likely to undermine the recognition, made in the preamble, of the key role of social transfers in reducing poverty and income inequality.</p>

transport, waste and waste water sectors. Improve the transparency and efficiency of public procurement. Strengthen the corporate governance of state owned enterprises.

CSR 1 on tax collection compliance seems positive, but more emphasis should be made on distributional impact of the tax system ie with progressive not flat taxes, and avoiding dependency on VAT which is highly regressive, as well as wealth, property and inheritance taxes.

CSR 2 positively calls for more effective minimum wage setting and completion of minimum inclusion income reforms, while also improving the social dialogue. It also calls for improving quality of education, focusing especially of inclusion of disadvantaged groups.

CSR 2 on completing minimum income reform is strongly welcomed. In the preamble, an important reference is made to the minimum income legislation which has now been postponed until 2019 and the failure to update the social reference index, which impacts on adequacy of benefits and therefore on poverty.

CSR 2, the recommendation to improve access to health care is positive, including improving outpatient care, however promoting better health outcomes, as highlighted in the preamble, needs public investment in a universal, affordable health service, which can guarantee free, accessible services particularly for excluded and low-income groups.

				<p>The Preamble mentions shrinking of the labour force due to ageing and emigration, and limited progress in addressing previous years CSRs on targeted activation policies and integrated public services, which was not reiterated this year. It also acknowledges gender employment gap and pension gap due to shorter working lives of women, along with poor social dialogue and low membership of trade unions.</p> <p>The Preamble also mentions low attainment levels in basic and digital skills, which are however mainly seen as a labour market problem, hampering growth and competitiveness. It also mentions weak performance of education sector as negatively affecting equality of opportunities, together with highly segregated school systems, high drop-out rates and low tertiary education attainment.</p> <p>EAPN RO demanded actions to be taken to tackle in-work poverty and to support quality jobs creation; none of these demands are reflected in CSRs, though the Preamble mentions high AROPE rates especially for some disadvantaged groups. The Preamble acknowledges children as one of the most disadvantaged groups, but fails to recommend integrated services to deal with child poverty and abuse, as put</p>
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				forward by EAPN RO. On the other hand, CSR 2 partially takes on board the necessity highlighted by EAPN RO to enhance access and quality of healthcare, and the Preamble acknowledges all negative socioeconomic effects of poor quality healthcare as underlined by EAPN RO. The CSR implementing minimum income is welcomed.
Slovakia 3 CSRs 1 “Poverty” CSR	<p>CSR 1: Ensure that the nominal growth rate of net primary government expenditure does not exceed 4.1 % in 2019, corresponding to an annual structural adjustment of 0.5 % of GDP. Implement measures to increase the cost effectiveness of the healthcare system and develop a more effective healthcare workforce strategy.</p> <p>CSR 3: Increase the use of quality-related and lifecycle cost criteria in public procurement operations. Tackle corruption, including by ensuring enforcement of existing legislation and by increasing accountability at the level of police and prosecution. Improve the effectiveness of the justice system, in particular by safeguarding independence in judicial</p>	<p>CSR 2: Reinforce activation and upskilling measures, including quality targeted training and individualised services for disadvantaged groups, in particular by delivering on the action plan for the long-term unemployed. Foster women's employment, especially by extending affordable, quality childcare. Improve the quality and inclusiveness of education, including by increasing the participation of Roma children in mainstream education from early childhood onwards.</p>		<p>No mention is made of poverty, nor in the preamble, although it is highlighted by the Commission as one of the ‘supposed’ poverty CSRs.</p> <p>CSR1 focuses on fiscal sustainability, primarily through increasing cost effectiveness of healthcare, without underlining the need to ensure quality, access and affordability, particularly for excluded and low-income households.</p> <p>CSR 2 positively calls for quality targeted training and individualised services for disadvantaged groups, even if calls for reinforcement of activation measures raise concerns for conditionality. Employment gap is positively addressed through calls for quality and affordable care services and there’s a special focus on quality and inclusive education, especially through the inclusion of Roma. However, it does not address the need for an integrated approach which ensures adequate social</p>

	<p>appointment procedures. Reduce the fragmentation of the public research system and stimulate business innovation, including for small and medium-sized enterprises.</p>			<p>protection and minimum income and access to key services.</p> <p>CSR 3 tackling corruption is welcomed, but more emphasis needs to be made to strengthening the role of independent civil society to support accountability. The focus on increasing criteria for public procurement, should ensure that quality services are delivered effectively, particularly to all people who are excluded and suffering poverty.</p> <p>The Preamble refers to high long-term unemployment rates, especially among disadvantaged groups and wide regional disparities, not taken aboard in CSRs. Training and requalification are reported to have limited effectiveness, and low participation of adults in learning activities. It also mentions high employment and gender pay gap, mostly attributed to low enrolment and affordability of childcare, and low-take up of paternity leaves.</p> <p>The Preamble worryingly highlights underfunding of educational system, leading to low quality and inclusiveness, especially towards Roma children. It also mentions high impact of socioeconomic background on educational outcomes, which levels remain low, and are not explicitly addressed by CSRs.</p>
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<p><u>Slovenia</u> 2 CSRs 1 "Poverty" CSR</p>	<p>CSR 1: Ensure that the nominal growth rate of net primary government expenditure does not exceed 3.1 % in 2019, corresponding to an annual structural adjustment of 0.65 % of GDP. Adopt and implement the healthcare and health insurance act and the planned reform of long-term care. Ensure the long-term sustainability and adequacy of the pension system, including by increasing the statutory retirement age and by restricting early retirement. Increase the employability of low-skilled and older workers through lifelong learning and activation measures.</p> <p>CSR 2: Develop alternative sources of financing for fast-growing companies. Lower the barriers for market entry through the revision of product market regulation and limiting administrative burden. Enhance competition, professionalisation and independent oversight in public procurement. Carry out the privatisations according to the existing plans.</p>			<p>Slovenia has a 'poverty CSR' according to the Commission, although there is no mention of poverty in CSR, although the preamble notes poverty is above the EU average., highlighting the elderly but not other at risk groups, neither is an integrated strategy nor a concrete recommendation put forward. CSR 1 promotes fiscal sustainability primarily aimed at reducing the costs of pensions, health and long-term care. However, there is no mention of increasing tax revenue to support increased social investment in these infrastructures. The recommendation on pensions referencing adequacy as well as sustainability is welcomed. However, from the CSR it is clear that raising the retirement ages and restricting early retirement is the main solution proposed without proposals on how to guarantee adequate pension rates to ensure a dignified life, particularly excluded and low-income households.</p> <p>CSR 2 supports privatisation and increased financing support to countries. However, a social impact assessment is not proposed nor specific social criteria in procurement to ensure that quality, and inclusiveness of services, as well as cost are key factors.</p>
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				<p>The Preamble mentions high level of long-term unemployment, low levels of activity for the elderly and shrinking of labour force due to ageing. It also notes reducing participation in adult learning and low expenditure in ALMP, coupled with (involuntary) temporary employment.</p> <p>However, there is no mention of other groups at risk of poverty, eg children, disabled, homeless or assessment of the effectiveness and adequacy of minimum income and social protection systems.</p>
<p>Spain 3 CSRs 1 “Poverty” CSR</p>	<p>CSR 1: Ensure compliance with the Council Decision of 8 August 2016 giving notice under the excessive deficit procedure, including through measures to enforce the fiscal and public procurement frameworks at all levels of government. Thereafter, ensure that the nominal growth rate of net primary government expenditure does not exceed 0.6% in 2019, corresponding to an annual structural adjustment of 0.65 % of GDP. Use windfall gains to accelerate the reduction of the general government debt ratio.</p> <p>CSR 3: Increase public investment in research and innovation and systematically carry out evaluations</p>	<p>CSR 2: Ensure that employment and social services have the capacity to provide effective support for jobseekers, including through better cooperation with employers. Foster transitions towards open-ended contracts. Reduce early school leaving and regional disparities in educational outcomes, in particular by better supporting students and teachers.</p>	<p>CSR 2: Improve family support and address coverage gaps in income guarantee schemes, by simplifying the system of national schemes and reducing disparities in access conditions to regional ones.</p>	<p>Spain receives a supposed CSR on poverty reduction although poverty is not mentioned in the CSR. However, the high poverty rates are emphasized in the preamble, with a particular focus on in-work poverty, child poverty and the low impact of social transfers, which represents an improvement on the 2017 CSR, as highlighted by EAPN members. The high inequality rate is not mentioned, nor redistributive measures through fairer tax systems, including taxing tax evasion. It misses the opportunity to emphasize the need for an integrated antipoverty strategy.</p> <p>CSR 1: prioritizes action to reduce the excessive deficit, and CSR 3 only encourages investment in research and</p>

of support policies in this area to ensure their effectiveness. Increase cooperation between education and businesses with a view to mitigating existing skills mismatches. Further the implementation of the Law on Market Unity by ensuring that, at all levels of government, rules governing access to and exercise of economic activities, notably for services, are in line with principles of that law and by improving cooperation between administrations.

innovation, linked to business development. Social spending should not be further cut and indeed needs increased investment if commitments to reduce the high rates of poverty are to be met, in particular through tackling some of the lowest effective levels of social protection in the EU, as highlighted in CSR 2.

CSR 2 positively calls for more integrated and effective support to jobseekers and transition towards permanent employment. It also calls for elimination of coverage gaps (including territorial) for income support, as well as better support for students and teachers to improve educational outcomes. CSR 2 is welcomed where it provides specific focus to tackling coverage gaps in minimum income and improve family benefits and support, highlighting regional disparities. However, increased public investment is vital to make this a reality requiring flexibility and deviation to the deficit requirements.

The Preamble mentions high levels of temporary contracts, that rarely serve as stepping stones towards better jobs, with scarce effectiveness of policies aimed at limiting abuse by employers of these contracts.

				<p>EAPN ES argues that CSRs are very much like last year's, without any particular reference to the Pillar, contrary to the expectations. Their concerns are generally poorly reflected into CSRs: recommended to rethink the amount and quality of benefits, including minimum income schemes, and this is partially reflected in CSR 2. The Preamble reflects their concerns on wide diffusion of temporary and poor-quality contracts, though there's no specific reference in CSRs. While EAPN ES finds wages and pensions to be too low, the Preamble deems pensions to be among the highest in the EU, and compliments government's effort to contain wages. EAPN ES also demanded macroeconomic policies to be readapted to allow more social investments, especially given high levels of AROPE, especially among children and low work intensity households.</p>
<p>Sweden 1 CSR</p>	<p>CSR 1: Address risks related to high household debt by gradually reducing the tax deductibility of mortgage interest payments or increasing recurrent property taxes. Stimulate residential construction where shortages are most pressing, notably by removing structural obstacles to construction, and improve the efficiency of the housing market, including by</p>			<p>Poverty is not mentioned nor inequality. The only CSR addresses issue of rising household debt related to high mortgage payments, linked to tax deductions. There is concern that the encouragement for more flexibility in rents is likely to reduce affordability for low income households and group like migrants, despite the fact that the preamble underlines that the lack of available and affordable housing limits mobility and integration.</p>

	<p>introducing more flexibility in setting rental prices and revising the design of the capital gains tax.</p>			<p>The Preamble mentions labour shortages of high-skilled workers and barriers to the labour market for migrants, especially women. It also mentions increasing negative influence of socioeconomic conditions and migrant background on educational attainment, coupled with shortages of teachers. None of these issues are addressed in CSRs. Neither is the issue of inequality, including in wealth, nor increasing gaps in the social security system to guarantee a dignified life.</p> <p>None of our members' concerns are reflected into CSRs. EAPN SE called for setting up definitions and goals around the fight against poverty, together with a comprehensive mapping to assess the state of play. They also called for assessment of current welfare system failures and strategies to counteract them, as well as setting adequate level of social assistance support and benefits to guarantee dignified lives.</p>
<p>UK 3 CSRs</p>	<p>CSR 1: Ensure that the nominal growth rate of net primary government expenditure does not exceed 1.6 % in 2019-2020, corresponding to an annual structural adjustment of 0.6 % of GDP.</p>	<p>CSR 2: Boost housing supply, particularly in areas of highest demand, including through additional reforms to the planning system.</p> <p>CSR 3: Address skills and progression needs by setting</p>		<p>No mention of poverty in the CSR. The preamble highlights challenges of in-work poverty related to low quality of work.</p> <p>CSR 1 focuses on sustainability of public finances, but no mention is made of need to address tax evasion or measures to stop reducing progressivity ie to equalize taxes</p>

outcome targets for the quality and the effectiveness of apprenticeships and by investing more in upskilling those already in the labour force.

on employees and self-employed, and close business tax loopholes, introduce a wealth tax.

CSR 2 could be positive increasing housing supply but provides a narrow solution through planning deregulation rather than the need for new affordable social and private housing. EAPN UK highlights the need for the launch of a large-scale social, energy-efficient housebuilding programme at affordable rents, reversing the selling off of social housing, and providing greater security in the private rent sector with some rent regulation. A mention should also be made of the dramatic increase in homelessness and the need to provide 'housing first' solutions.

It is also surprising that no mention is made of the crisis in health and social care, which is leading not only to increased poverty but worse health and social outcomes and rising inequalities. Health and social care needs new investment and mechanisms for long-term funding.

The preamble highlights that social protection and inclusion 'need attention', and rather ambiguously says that "the impact of some welfare reforms and cutbacks are yet to be fully felt, particularly for in-work families". This fails to highlight

				<p>the major problems with the introduction of universal credit, and the declining adequacy of minimum income and other benefits. Unlike last year, no mention of the high rate of child poverty.</p> <p>CSR 3 positively calls for enhancement of quality of apprenticeships and refers to upskilling of the labour force.</p> <p>The Preamble mentions the issue of the need for higher quality of employment, highlighting some crucial issues such as atypical contracts and in-work poverty, but without a Recommendation.</p>
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Annex 1. The status of the document

This EAPN assessment and position paper, and Annex, is issued on behalf of our EU Inclusion Strategies Group (EUISG) which has delegated powers within EAPN to develop position papers. An assessment of the Country Reports with proposals for alternative CSRs was developed with the EUISG in an exchange on 8-10 March in Belgrade, involving 21 national networks and 2 European Organisations (EOs), with additional written responses from 12 national networks. On the basis of these CSR proposals, the EAPN policy team drafted a response to the CSRs, which was then shared with the EUISG, Executive Committee members and EO members with written comments received from 10 members. These comments were all incorporated into the draft. The response and key messages build on the EUISG’s strategic work with the European Semester carried out throughout the year. The assessment was signed off by the EUISG Steering Group, on behalf of the EUISG.

Diversity of opinion within civil society

Whilst EAPN members have a range of views on certain topics, all members are united in working to bring about a social Europe, free of poverty and social exclusion, with access to economic, social and cultural rights for all. Members are united by our vision and values, which can be found here.

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



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