



STRENGTHENING THE DEMOCRATIC LEGITIMACY OF THE EUROPEAN SEMESTER

**CIVIL SOCIETY PROPOSALS FOR SMART,
SUSTAINABLE AND INCLUSIVE RECOVERY**

Alternative Country-Specific Recommendations

2013-2014



Proposed by the Ad-hoc Coalition on CSRs:

EAPN, European Women's Lobby, Eurochild, Eurodiaconia, Caritas
Europa, EASPD, AGE-Platform, Green Budget Europe

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Introduction

Following Van Rompuy's proposals in December, the European Council will debate in June the Commission's proposals for a social dimension to the EMU. As the EU enters its 5th year of crisis, the EU's image is overwhelmingly identified with austerity, particularly in countries under the 'Troika arrangements'. As a result, EU popularity and legitimacy is at an all-time low. Steps are urgently needed to restore the balance between social and sustainable objectives and economic governance, if the EU is to revive trust in its Europe 2020 promises of a smart, sustainable and inclusive recovery based on democratic accountability and engagement.

Civil Society's review of engagement in the 2012 European Semester highlighted again the lack of meaningful engagement of civil and social partners in the development of most National Reform Programmes. Despite stronger guidance notes from the Commission, stakeholder engagement in the European Semester continues to get little focus in the Commission's Progress Report, Annual Growth Survey, or in the debates with the Council. This blinkered approach loses a vital opportunity to gain ideas from grass-roots organisations, and risks jeopardising vital support for a more social and sustainable model which can really inspire people's trust and hope in the EU project.

European governance mechanisms do not merely exist to enforce budgetary and financial stability. They also need to hold Member States accountable to the broader social and sustainable goals embedded in the Europe 2020 strategy. Country-Specific Recommendations have a key role to play. Last year, Marije Cornelissen, MEP, and rapporteur for the Annual Growth Survey Opinion 2012, supported a pilot initiative to develop alternative proposals for Country-Specific Recommendations together with civil society organisations. These proposals were presented in a hearing in the Parliament to Commissioners Rehn and Andor, in June 2012.

In 2013 some of the same European organisations and networks together with their national members have repeated and extended the initiative. This document presents the outcome: a set of non-comprehensive proposals for alternative Country-Specific Recommendations. Whilst it does not pretend to give an all-encompassing input into this year's European Semester, it does provide a strong signal to European decision-makers that civil society stands ready to engage in this process, to provide alternative analysis and proposals to help the EU deliver on its broader social and sustainable objectives and gender equality.

A key recommendation is that the Commission ensures more active engagement of Civil Society and Social Partners in the NRPs, CSRs and whole European Semester. The partnership principle should be enforced through an obligatory code of guidance, monitored through the CSRs, reviewed in the Progress Report and Annual Growth Survey. A strong commitment to more democratic and accountable processes throughout the European semester might help to win back vital support for the Europe 2020 strategy during this critical period of instability.

Key Messages:

Strengthening democratic legitimacy and participation in the European Semester

1. Adopt a balanced social and sustainable dimension to the EMU, Europe 2020 and the European Semester, strengthening ownership and democratic legitimacy through participation of national and EU parliaments and stakeholders.
2. Confirm that the CSRs are an instrument to deliver on all Europe 2020 targets¹ in all MS including countries under Troika programme arrangements, and that the social and environmental targets are put on an equal footing with macro-economic objectives.
3. Embed democratic engagement in the European Semester by requiring debate and endorsement of NRPs by national parliaments and co-decision by the European Parliament on the Annual Growth Survey.
4. Adopt obligatory guidelines to ensure a meaningful, partnership with stakeholders based on regular, structured dialogue, to help ensure delivery on all the Europe 2020 targets in the NRPs: involving multi-level governance, social partners, civil society organisations, including people experiencing poverty.
5. Ensure effective reporting and monitoring of social, environmental and equality objectives, and on the quality of stakeholder engagement, in the NRPs, CSRs and the Annual Growth Survey (AGS)
6. Require effective ex-ante and ex-post impact assessment to ensure macro-economic objectives, CSRs and budget proposals substantially enhance, rather than undermine, social, environmental/climate and equality objectives and reflect findings in the AGS.
7. Provide increased transparency on the criteria and process used to develop the CSRs, ensuring the inclusion of key social, environmental, climate and equality indicators, and embed active consultation with national civil society and social partners prior to the development of the CSRs, and following implementation.

¹ Particularly Poverty: lifting at least 20 million people out of poverty, Employment: achieving a 75% employment rate for women and men, Education: 10% school drop out rate, Environment: 20% increase in energy efficiency.

8. Mainstream gender and other equality objectives throughout Europe 2020 and the European Semester, which are currently absent.
9. Use EU Funds to support civil society stakeholders to engage in the CSRs and NRPs on an equal basis, including in the production of an independent annex of stakeholders views to the NRP.
10. Support and finance mutual learning and peer review on best practice and better methodologies to ensure more effective multi-stakeholder engagement in the NRP, CSRs and the European Semester.

**Alternative proposals for
Country-Specific Recommendations
By country
2013-2014**

Austria

Employment

1. More labour-market measures and employment opportunities for people most excluded from the labour market, especially for people able to work only part-time. (EAPN)
2. Remove barriers to women's access to the labour-market by improving transport infrastructure in rural areas and provide additional programmes for early career counseling as well as opportunities for retraining. Follow up and monitor the progress of existing programmes aimed at enhancing the employability of older workers with clearly stated effects of planned measures on women and men respectively. Ensure a transparent labour market and take steps to reduce 'pink collar' jobs. (EWL)
3. Support European Legislation for women Quotas on Company Boards and where the lists should be in the zipper system so as to ensure an even ratio: woman-man-woman-man. (EWL)

Poverty

4. Raise the amount of means-tested minimum income, to introduce an independent minimum income for children and to include costs for housing. (EAPN)
5. Provide secure and continuous social services. Invest in care services and availability of day care, child care and holiday programmes. Provide incentives to ensure equal distribution of care responsibilities between partners, this includes working towards eliminating gender stereotypes. (EWL)

Education

6. Carry out a reform of the educational system, which is highly segregating (full time school, common school for children from 10 - 14 etc.)(EAPN). Restructure the public education system so that schools are not only operational in the morning hours.(EWL)

Belgium

Employment

1. Activation measures without quality job creation are not a way out of poverty, but risk being a way into poverty. Invest in quality jobs (sustainable, well-paid and accessible) and support excluded people into these jobs. (EAPN)
2. Encourage employment growth in organisations belonging to the Social Economy, which have a greater potential for providing quality employment and quality services by promoting the role of non-profit employers of social and health services, reinforcing social dialogue and by decreasing social contributions on labour and compensate them with tax increases on goods and services that do not prove social or environment-friendly. (Caritas Europa)

Poverty

1. Austerity Measures are not re-launching the economy. Invest in minimum income systems, secure social protection systems and services and embed a more equal tax system to provide the necessary finances for realizing this. Households with low work intensity are suffering extreme poverty in Belgium. A job is not a realistic short term perspective for many of these households. Strengthening the income and support to these households should be a top priority for this government. All benefits should be increased above the real poverty line (calculated with the method of budget standards). (EAPN)
2. Develop clear concrete targets and sub-targets, with related indicators. Evidence shows (latest EU SILC and others) that Belgium is clearly not progressing on the targets, so a renewed commitment is needed and a confirmation that Belgium is still aiming at fighting poverty (with a decrease of at least 380.000 persons) with yearly intermediary targets. The goal should be the complete eradication of poverty

Macroeconomic

Tax

3. Carry out gender and social impact assessments on proposed tax reforms to ensure they do not impact indiscriminately on disadvantaged groups and women. (EWL)
4. Belgium should move progressively towards the elimination of the specific fiscal treatment of companies' cars and their fuel costs. It should align the taxation of the advantage of any kind with that of the wages and eliminate the benefits for private displacements with a company car.(GREEN BUDGET EUROPE)
5. Belgium should significantly shift taxes from labour to less growth-distortive taxes including environmental taxes. To lower labour taxes Belgium can progressively eliminate fuel tax reductions e.g. in industry and apply the standard VAT to environmentally harmful products such as coal in household use.(GREEN BUDGET EUROPE)

Climate Change

6. Belgium should take further measures to enhance the progress towards reaching the targets for reducing greenhouse gas emissions from non-ETS activities, in particular by ensuring a significant contribution to this goal from transport. To reach this goal Belgium can increase the excises on diesel, increase the circulation tax for cars and vans and incorporate the health costs from air

pollution and noise in addition to infrastructure costs into the kilometer charge for lorries, that is currently in the design phase.”(GREEN BUDGET EUROPE)

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

Bulgaria

Poverty

1. Be serious in addressing wellbeing and poverty reduction as basic aims. Ask why Bulgaria (the poorest EU member state) is the country with the highest income inequalities in EU together with Latvia; Reconsider the results of imposing regressive 19th century taxation; Define a real poverty line based on price levels (EAPN).
2. Step up prevention of poverty through support to families and development of a family policy with clear aims and objectives, targeted funding and a framework for monitoring and evaluation. Family policies should also aim to prevent in-work poverty, as well as support job retention and guarantee affordable, flexible and high-quality childcare. Develop quality, alternative care through increasing social workers capacity in the child protection department. A more preventative approach is needed in child protection to ensure that poverty is never the only reason for removing a child from his or her family (Eurochild).
3. In partnership with civil society organisations, develop a comprehensive health strategy supported by a detailed action plan which ensures the right of children to adequate health care and addresses the physical and mental health of children living in poor socio-economic conditions. This also has a huge impact on Roma children and families' given that the life expectancy rate for Roma is 10 years less than that of ethnic Bulgarians. (Eurochild)
4. Ensure access to affordable permanent accommodation through the development of a housing policy and encouraging measures (including supported with EU Structural Funds) to support the development of quality and available social housing to all groups of population prioritising large families and families from minority ethnic groups. (Eurochild)
5. Allocate appropriate resources for the National Roma Inclusion Strategy action plan implementation to address current gaps where 71 of 120 activities are not budgeted. (Eurochild)

Education

6. Develop a strategy for prevention of school drop-out and ensure quality and access to school is improved. Low attendance is linked to discrimination, poor quality instruction, lack of accessibility, overcrowding and lack of resources. This is particularly relevant to children of Roma origin given that most of the 45,000 students who drop out annually are of Roma ethnicity². (Eurochild). Reinforce the measure "Ensuring access to qualified education and decreasing percentages of early school leavers" with: 1/ development of programmes for overcoming educational difficulties; 2/ legal opportunities for learning and for graduation in different educational levels for children and young people who have dropped out of the educational system long ago. Monitor and evaluate the measures implemented, especially the reform for Juvenile Justice (CaritasEuropa).

² Setting the context: the Roma in CEECS, UNICEF

Cyprus

Employment

1. Fight labour market segmentation to help low-income earners to find a job and promote their upward mobility by improving access to employment services and training to vulnerable groups. Promote a comprehensive package of effective re-employment services for the unemployed through private and public employment services. Job-search assistance should remain the first line of support for many unemployed, especially those who are job-ready. Promote training programmes for first entry jobseekers to gain the necessary labour experience; such programmes can also prevent this group from becoming demoralised, while preparing them to take advantage of new job opportunities when labour market conditions improve. Promote a Disability Activation Scheme to increase the capacity of people on disability/illness payments to participate in the labour market, based on a case management approach. (Caritas Europa)
2. Promote the Social Economy in the country and therefore strengthen the role of social enterprises which are able to address the needs of the people at community level, especially the most vulnerable. (Caritas Europa)

Poverty

3. Maintain the social face of the state making sure that the impact of the crisis on the people is counterbalanced. Thoroughly examine every new measure's impact on people to ensure that it does not contribute to raising poverty and exclusion. (EAPN)
4. Ensure adequate minimum income for all, as a means to preventing and fighting poverty. (EAPN)
5. Modernise the social care system to provide accessible, affordable high quality services. Establish efficient and effective healthcare systems that ensure access for all to quality healthcare. Such measures will most probably prevent and combat poverty and social exclusion and inequality. Similarly, there is a need to increase the participation of specific groups in the decision making process related to the services they would like to receive. (Caritas Europa)

Macroeconomic

6. Adoption of clear-cut, measurable economic development objectives with an emphasis on regional development and on improving regional and intra-regional inequalities and disparities (rural and deprived urban areas need to be prioritised). (Caritas Europa)

Stakeholder Participation

7. Embed meaningful participation of stakeholders in the design and full implementation of the NRP. (EAPN)

Structural Funds

8. Use Structural Funds better to finance projects that fight poverty for all vulnerable categories. Ensure that funding is also available to (targeted at) projects at the grass-root level, involving NGOs. Fighting discrimination and inequalities must also be ensured (EAPN).

Czech Republic

Employment

1. Start up a major positive integrated active inclusion labour market policy, with direct responsibility of the employment office to employ rather than indirect responsibility based on private sub-contractors. (EAPN)
2. Decrease the gender pay gap and gender pension gap (eliminate vertical and horizontal segregation of the labour market) and reform the pension system to eliminate its negative impact on women. (EWL)
3. Implement binding quotas for women on corporate boards (30 % in 2016, 40 % in 2020). Support alternative forms of work (flexible, part-time, home-work, co-work etc.) e.g. tax benefits for employers who provide these. (EWL)

Poverty

4. Implement inclusive social housing practice with integrated social services (not ghettos) in private and public housing with possibility of accessing indebtedness-reduction plans. (EAPN)
5. Adopt legislation that ensures the payment of maintenance by the state. (EWL)
6. Reconsider the increase of the reduced VAT rate, which particularly impacts on many essential goods such as baby nappies, medicines and food. (EWL)

Education

7. Put in practice, as soon as possible, inclusive and high quality education for socially vulnerable people and Roma as a political priority; increase number of Roma educated in secondary-schools, with main responsibility placed on educational institutions. (EAPN)
8. Set a legislative framework for early learning and childcare facilities for children under 3 years and Provide sufficient availability of affordable and quality care facilities for children and other dependent family members. Facilitate the procedure of establishing company kindergartens and nurseries. (EWL)

Denmark

Employment

1. There is an obvious need for the creation of proper jobs for long term unemployed with complex difficulties. Consider how to involve NGOs more in rehabilitation and job creation for those far from the labour market. (EAPN)
2. Recognize gender differences in the labor force. Implement a consistent gender assessment of all proposals for job creation and assess the overall growth and job creation policies to see if these are aimed at both men and women equally. The employment policy is profoundly gender blind; gender segregation and the persistent gender pay gap must be addressed. (EWL)
3. Actively engage a more equal gender-balanced use of maternity leave, paternity leave, parental leave, child's first sick day, etc in order not to lose the large and well-educated female potential of women with small children. (EWL)

Poverty

4. Economic and social inequality is growing in DK, even if nobody wants it. The social welfare system needs to be reformed and adapted to the new realities. (EAPN)

Macroeconomic

Tax/environment

5. Restructure the registration tax for cars in order to provide better incentives for purchasing efficient vehicles without strongly increasing total car sales. (GREEN BUDGET EUROPE)
6. Raise the tax on the least efficient cars to 6,000 DKK per km (806 Euro) but do not further decrease the tax on the more efficient cars – this should be kept on 4.000 DKK per km (540 Euro). (GREEN BUDGET EUROPE)
7. The dividing line between efficient and less efficient vehicles should be increased by roughly 3 km, to 19 km/l for gasoline and 21 km/l for diesel cars, corresponding to approximately 126 g CO₂ per km for both. (GREEN BUDGET EUROPE)
8. Provide tax reductions for the best plug-in hybrid cars, meaning those with the longest range of the battery. (GREEN BUDGET EUROPE)
9. The Danish tax exemption for electric cars should continue, also after 2015 (where it stops according to the present decision), until there are 100,000 electric cars on the roads. (GREEN BUDGET EUROPE)
10. Take into consideration to change a minor part of the registration tax into a higher ownership tax in order to increase the incentive to scrap old inefficient cars. Reform company car taxation: the levy should be based on ecological effects and thereby reduce perverse incentives for higher car usage and purchase of more expensive vehicles. (GREEN BUDGET EUROPE)
11. In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment to ensure that the tax burden does not fall disproportionately on people on with low incomes, women and disadvantaged groups. (EAPN/EWL)

Estonia

Employment

1. Focus more on the creation and maintenance of quality jobs and not so much on employment at any price. (EAPN)
2. Elaborate a long-term well-resourced national strategy to reduce the gender segregation of the labour market and the gender pay gap; implement the strategy, monitor and report on progress made, regularly review the strategy. (EWL)
3. Design programmes and measures to diversify options for flexible working arrangements that help create work-life balance for both women and men. Sensitize employers to the issue of reconciliation of professional and private life. Adapt social security schemes and the tax system to the increased diversity in working patterns and facilitate a more prompt return of young mothers to the labour market after the fully paid parental leave (currently 18 months). (EWL)
4. Address domestic violence against women as a human right violation and also as a barrier to work and full employment, provide support to women victims of violence to seek and remain in employment. (EWL)

Poverty

5. Prioritize reducing poverty and social exclusion and consider achieving target through better access to services and raising subsistence level and benefits. Poverty target should ensure that a minimum standard of services are guaranteed at state level and are accessible to everybody. Especially for children. (EAPN)
6. Avoid further cuts in the service sector, in particular social services, education, health care and housing policies. Improve educational support to children from disadvantaged backgrounds, promote support in early years education and care services. (Eurochild)
7. Design positive measures to reduce the number of women facing the risk of poverty; provide measures for lone-parent families which predominantly concerns women. (EWL)

Education

8. Design programmes and measures to overcome gender stereotyping at schools; gender sensitize teacher training, including revision of curriculum content, educational materials and teaching approaches at all levels of education. (EWL)

Finland

Employment

1. Improve the employment of disabled people which has received only little attention. Raising the employment rate of disabled people also has an impact on lengthening working careers. (EAPN)

Poverty

2. Reduce health inequalities which have sharply increased. The *excess share of expenses of medicines and travel have increased at the beginning of 2013*. This further undermines the possibility of access for low-income people to health care. Investment in prevention of health (and social) problems reduces health inequalities. (EAPN)
3. Alleviate the situation and enhance the purchasing power of low income families with children, which were badly hit by the increase of consumption tax and freezing of the indexation of the child allowance at the beginning of 2013. (EAPN)
4. Safeguard universal social services and benefits, which reduce poverty in families with children. (EAPN). Put in place preventive services and strengthen the cooperation of different sectors to support people experiencing poverty. The subjective experience of poverty is often stronger for children; therefore additional support is needed to address the risk posed on children's development and well-being. (Eurochild)

France

Employment

1. Continue supporting the social and solidarity sector, which creates jobs and improves the business environment. To do so, employees in the sector have to be qualified, while their working conditions and their remuneration need to be improved; the value of their contribution to the labour market and society as a whole by providing services for people with disabilities, seniors and other vulnerable groups needs to be reflected. Return of investment should not just be considered in monetary terms, but in the terms of well-being for the people that work in this sector and the people whom they render services to. In addition, the French government should promote the use of new technologies to facilitate social services and their effectiveness. (EASPD)
2. Redirect financing towards training/work-experience contracts. Training of young people, and particularly young people with disabilities, needs to respond to the needs of the labour market. The training/work experience website is a first good step to facilitate the relations between employers and potential employees; efforts must be stepped up however and be accompanied by a further simplification of administrative procedures involved in hiring young people. Further and much increased funds need to be made available to foster life-long learning. At the same time, monitoring and evaluation measures need to be put in place to verify that training/work-experience contracts as well as life-long learning opportunities are benefitting young people, and especially vulnerable groups such as people with disabilities. (EASPD)
3. . People with low salaries, the so-called working poor, often live in precarious living conditions and at risk of poverty; this also affects people with disabilities as well as their carers, be they professional or family carers. Action needs to be taken to counteract the phenomena of working poor earning low salaries, supported by a French-style flexicurity model. This should include measures to promote access to jobs for people with disabilities. In addition, social housing needs to also be made available to people with low salaries and other groups particularly at risk of poverty, including persons with disabilities. (EASPD)
4. Pursue a lifecycle policy approach to ensure a true balance between professional, personal and social responsibilities and commitments. Significant support to the creation of structures dedicated to early childhood and innovative care measures for vulnerable people and their continued funding is required. Reform of parental leave so as to allow better sharing of family responsibilities. The interest of young fathers in the care and education of their children should be strongly encouraged so that care responsibilities can be shared equally by both parents. (EWL)
5. Support female entrepreneurship which is a lever in the crisis and should be supported by increasing the diversity in the choice, exercise and orientation of trades to avoid gender segregation; developing professional qualifications of women; mobilising the validation of acquired experience (VAE) and by providing better access to banking loans. (EWL)

Poverty

6. Set in place a multi-annual (5 years) and multi-dimensional plan to fight poverty (employment, housing, health, reinforcing access to care, adequate income for a life in dignity, education for all, access to culture, citizenship). This plan would be drafted with the participation of people experiencing poverty. It would contain clear targets, quantifiable objectives (number of measures taken, results, gap between set objectives and

what was achieved, and explanations for this gap). This programme should be accompanied by clearly earmarked funding in the national budget, with funding for each year and each theme. (EAPN)

7. Create an extension of the RSA for young people that are on very low wages. Turn the RSA into a real inclusion tool, by reinforcing professional trainings and support towards employment through larger programmes aimed at reinforcing local inclusion process that are coherent with people's needs. Increase RSA in Mayotte (Mozambique), where the RSA represents 25% of the metropolitan RSA. (Caritas Europa)
8. Continue the effort to build affordable housing for people with low incomes and allocate a quota of housing for young people so as to contain the inflation in rents. It is important to restore the indexation of housing subsidies on the current rent levels for private and public accommodations. Sign an emergency plan in the territories where the DALO (Droit Au Logement Opposable) is not respected in order to mobilize the additional accommodations to complement the existing social complex of apartments. (EAPN)
9. Ensure equal access to public services, particularly transport, public websites and cultural programmes, efforts to make these services accessible for people with disabilities should be stepped up. This will not only benefit them, but the whole of society, if a design-for-all approach is pursued. These measures should be accompanied with monetary reduction systems for public services that support people with disabilities and other vulnerable groups in their mobility and in their access to their full rights. (EASPD)
10. Simplify the procedures of accessing care services so as to reduce the non-use of health coverage. The AME and the CMU should be merged into one specific tool as a unique service could improve economies of management, could simplify the procedures for the individuals and health professionals, and could ensure a better and more efficient consultation process. The system of CMU should be applied in Mayotte (Mozambique). (Caritas Europa)

Education

11. Action must focus more on quality improvement and better individualized support to reduce the risk of early school leaving, especially in secondary school: classes have to be smaller, teachers have to be better trained and the methods of punishment for students could be revised (for example alternative sanctions, such as youth participation in associative programmes). Increase the number of educational workers, defusing territorial divisions that generate social, economic and cultural inequality and concentrate the resources on areas and populations in greatest need, acting more intensively in areas of great difficulty. Set up a determined action to prevent repeating years and strengthen the equity of education taking into account the territorial approach and the different vulnerable groups. (Caritas Europa)
12. Improve equal access to education for migrants, particularly migrant women. Improve the system of validation of educational qualifications and provide access, including funding, to French-language programmes. (EWL)

Macroeconomic

Tax

13. End the overall taxation of couples and individualise income tax, so that the tax contribution of each person, regardless of their marital status is fair and proportional to their salary. This recommendation requires an overhaul of the French tax system. (EWL)

14. In all tax reform, carry out ex-ante social impact assessment to ensure that the tax burden does not fall disproportionately on people on with low incomes and disadvantaged groups. (EAPN)
15. Index excise duties on fuels on consumer price inflation. Increase the excise tax on diesel fuel for cars in line with gasoline excise duty. Support the Commission's proposed revised directive on fuel taxation, including carbon content. Promote a new attempt at introducing a carbon tax. (GREEN BUDGET EUROPE)
16. In all proposals for sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment to ensure that the tax burden does not fall disproportionately on people on with low incomes, women and disadvantaged groups. (EAPN/EWL)

Energy efficiency

17. Introduce a zero-rate loan for households to finance thermic isolation of housing and other energy saving investments. Invest in energy saving techniques for low-income, subsidized housing. (GREEN BUDGET EUROPE)

Liberalization/Privatisation

18. Exercise caution in liberalising the fields of energy distribution and transport. Fuel poverty disproportionately affects women pensioners, single women and single parent families, the majority of whom are women. (EWL)

Germany

Employment

1. The promotion of employment must be accompanied with existence-securing wages and obligation to contribute to social insurance. (EAPN)
2. Create and enhance specific measures for people who are unemployed for a very long time and have additional problems. Find and invest in measures to increase the employment of older people (elder-friendly work-places, new retirement schemes, safety and health in the work place etc.). (Caritas Europa)
3. Address the potential consequences of ramifications of the child care subsidy on perpetuating traditional male-bread-winner dominant family model and its counter-productive effect on women's employment rate. (EWL)
4. Address the gender pay gap (a one percent decrease from 23%- 22% is not an improvement). (EWL).Address the gender dimension in the conditions required to access pay-as-you-go pensions (*Lebensleitungsrente* – life annuity), as these cannot be met by many women. (EWL)

Poverty

5. A better picture of poverty in Germany should be given in the NRP, including topics such as child poverty or intergenerational transmission of poverty. (Caritas Europa). In poverty measurement transparent procedures must be found that for instance take participation and periods spent in the job market into the view. Beyond that, further factors (the at-risk-of-poverty rate, material deprivation etc.) must be considered than only the number of long-term unemployed people. (EAPN)
6. Modify certain aspects of the calculation of unemployment benefits, such as the reference group for adults, and guarantee a minimum level of flexibility. (Caritas Europa) Develop a system of independent benefits for children in families with low income. (Caritas Europa)
7. Promote the social integration of disadvantaged target groups, by the 20 per cent ear-marking of Structural Funds from the ESF for poverty and social inclusion, as well as other national sources. (EAPN)

Education

8. Start a joined-up effort with local authorities and stakeholders (schools, welfare organisations, job centers, enterprises, etc.) to prevent children from leaving school without the Hauptschulabschluss. Länder and federal level can support and encourage these actions. . Promote the inclusion of children with disabilities in ordinary schools. (Caritas Europa)

Macroeconomic

Tax

9. Shift 10 per cent of tax burden from labour to environmentally harmful conduct (e.g. causing CO₂ emissions) and resource consumption in a budgetary neutral way (GREEN BUDGET EUROPE).
10. Phase out **exemptions and reduced tariffs for industry** on energy consumption concerning electricity tax, EEG apportionment and network charges, amounting for revenue losses of approximately 13 billion Euros in 2012. Legal rules need to be simplified and clear criteria need

to be defined to classify energy intensive businesses exposed to international competition. Remaining reductions have to be linked to the implementation of energy management schemes and ambitious binding objectives in order to ensure progress regarding energy efficiency (GREEN BUDGET EUROPE).

11. Reform **company car taxation**: the levy should be based on ecological effects and thereby reduce perverse incentives for higher car usage and purchase of more expensive vehicles. Tax deductibility of purchase and running costs must depend on increasingly strict CO₂ emission standards per kilometer. Instead of taxing private use of company cars at a flat rate, the levy should be based on usage. (GREEN BUDGET EUROPE)
12. Harmonize **energy taxation** based on energy content and external costs of different sources in order to set technology-neutral framework conditions for the competition for highest energy efficiency at lowest environmental and health costs. Raise the diesel tax rate at least to the same level as the petrol rate. Regularly adjust the tax rates in line with inflation to ensure their incentive effect. (GREEN BUDGET EUROPE)
13. Reduce **tax exemptions** and **environmentally harmful subsidies** (e.g. for kerosene and coal) distorting competition for the benefit of fossil energy sources by 2015. (GREEN BUDGET EUROPE)
14. Abolish **reduced VAT rates** (of currently 7 per cent or full tax exemption) on goods and services that are deleterious for health or environment. The taxation of national flights was an important first step to tackle market distortion in the German transport sector but should not diminish efforts to include international aviation as well. (GREEN BUDGET EUROPE)
15. In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment to ensure that the tax burden does not fall disproportionately on people on with low incomes, women and disadvantaged groups. (EAPN/EWL)

Greece

Employment

1. Adopt reforms and measures that can be more effective in reducing unemployment and increasing the employment rate, especially for the most vulnerable groups (migrants, people with disabilities and Roma). (Caritas). Create new activation measures for the increased population of unemployed with emphasis on the young unemployed (50%), the working poor and long- term unemployed with emphasis on women. (EAPN)

Poverty

2. Create new crisis intervention safety nets for the significant increase impoverished population, resulting from austerity policies. Introduce a meaningful minimum income scheme to prevent further impoverishment. Disentangle policy measures to tackle extreme rise of poverty and inequality from a 'bottleneck' conception of growth and competitiveness and introduce new social spending through direct income reinforcement schemes (via social transfers, i.e. housing, disability benefits etc.). Thus enhance household consumption power and spending to create a positive short term impact to the real economy. (EAPN)

Education

3. Design an education strategy that puts emphasis on the benefits of a cohesive strategy, focusing on the importance of a civic society, also as a mean to prevent corruption and tax evasion in the future and promote civic participation. (Caritas Europa)

Macroeconomic

4. Introduce poverty and inequality impact assessment of all policy measures implemented as part of the 'bail out' plans and financial and structural adjustment plans of EC/ECB and IMF (EAPN)
5. Restore low wages and pensions to their pre- Troika measures level. (EAPN)

Hungary

Employment

1. Combat “quasi” part-time employment in particular for women by paying workers for the actual number of hours worked. Promote regular quality employment by assessing, from a gender perspective, the impact that heavy social security contributions have on job creation and working patterns (part-time wages for full time work). (EWL). Make public employment more effective and not punitive, including the provision of vocational training, small business opportunities. (Eurochild).
2. Develop sustainable employment programmes that build on local communities, local needs and capacity. Build skills of people and provide decent wage for them. (EAPN).
3. Continue to encourage women’s participation in the labour market, by providing better, more flexible day care options including out of school and holiday programs. Improve access to affordable child care facilities. Reform the 'family tax allowance' in a way that is beneficial for female labour market participation and low income households, in particular single-parent households. (EWL).

Poverty

4. Introduce guaranteed minimum income which ensures a dignified life to everyone. (EAPN)
5. Treat fight against child poverty as a priority – put children’s rights and interests first! (EAPN). Put in place more enabling services to break the cycle of poverty between generations. Increase quality and accessible early childhood education and care facilities. Refrain from making universal family allowance provision dependent on school attendance. Continue and broaden the “Sure Start” and other community based empowerment and inclusion programmes, tackle segregation and exclusion at schools through support programmes that reflect the needs of children. (Eurochild)
6. Housing: Ensure quality and available housing to all in particular most vulnerable groups, through a national housing policy and legal framework to protect both the owners and the tenants and regulate the costs. Ban evictions in special cases and/or broaden the programmes of the National Asset Management Agency for the loaners (especially families with children) who are at risk of homelessness. (Eurochild)

Macroeconomic

7. Green the entire transport system to make it more accessible, healthy and cost efficient. Remove all direct and indirect subsidies to car and truck transport. (GREEN BUDGET EUROPE)
8. Prepare and implement an action plan, in consultation with the social partners and civil society, to substantially reduce tax evasion and tax avoidance. First of all reform taxation on car purchase and car use, and take serious measures to reduce VAT fraud. Prepare and implement an action plan, in consultation with the social partners and civil society, to substantially reduce corruption. Re-introduce a progressive personal income tax instead of the present flat-rate tax. Implement a distance- and pollution-based electronic toll system (ETS) for trucks on all roads in Hungary as soon as possible. Substantially improve the consultative role of social partners and civil society, and in all cases prepare well-documented assessments for the bills concerning the budget and taxation. (GREEN BUDGET EUROPE)

9. Substantially improve health care services, raising health care expenditures in from the 3.99% of the GDP in 2012, to 5% in 2013, and 6% in 2014.” (GREEN BUDGET EUROPE)
10. Prepare an action plan with concrete measures and deadlines for implementation of all recommendations of “Guideline 5: Improving resource efficiency and reducing greenhouse gases” of the Council Recommendation of 13 July 2010 on broad guidelines for the economic policies of the Member States and of the Union (2010/410/EU). (GREEN BUDGET EUROPE)
Strengthen the capacity of all authorities so that their performance attains at least the average EU level. (GREEN BUDGET EUROPE)
11. Prepare and implement a roadmap for gradually increasing the R&D expenditure in Hungary to 1.8 % of the GDP in 2020, with special attention to environmental R&D. (GREEN BUDGET EUROPE)
12. Substantially modify the use of EU funds as soon as possible: use public funds only for public goods, and not for subsidies distorting the market. Substantially improve the education system on all levels. (GREEN BUDGET EUROPE)
16. In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment to ensure that the tax burden does not fall disproportionately on people on with low incomes, women and disadvantaged groups. (EAPN/EWL)

Ireland

Employment

1. Design and implement a substantial investment programme aimed at creating jobs. This should be accompanied by quantified measures of sufficient scale to deal with unemployment, long-term unemployment and youth unemployment. These initiatives should be incorporated into the NRP with measurable targets for the short-term, medium-term and long-term. Design and implement a strategy to reduce unemployment, especially targeted at young people and long-term unemployed, which should be accompanied by sufficient resources, using the potential of ESF/ERDF funds to reinforce these measures. (Caritas Europa)
2. Implement an integrated active inclusion approach to policy development. Specifically: Reforms to the welfare system and activation services should ensure that people have access to a decent income and to services and supports to meet their needs. These services and supports need to take account of the very different starting points for specific groups particularly those furthest from the labour market and those with low educational qualifications and literacy difficulties. All activation policies and programmes should be accessible to people with disabilities and should also incorporate the impact of the first large-scale activation of women, many of who are mothers. (EAPN). Provide supports to women, particularly women with care responsibilities to enable them to access the full range of employment, education and training options. (EWL). Activation of mothers, and in particular lone parents, should only proceed if services, such as quality, affordable childcare, are put in place.
3. The focus on growth and job creation should prioritize quality jobs and ensure that everyone benefits. Within this it is important to adopt an approach to tackle the problem of in-work poverty and the existence of poverty traps. (EAPN)

Poverty

4. Implement poverty and inequality impact assessment in a transparent and constructive manner across all areas of policy, including the annual Budget, to prevent the negative impact of policy on the most vulnerable and those experiencing inequality. This should be done in conjunction with stakeholders. (EAPN).
5. Cease the cuts in services to the most vulnerable. This includes services that are provided by community organisations, many of which involve a large voluntary input. (EAPN) Maintain the universal element of child benefit as the majority element and at current rate. (EWL)

Education

6. Incrementally introduce a model of childcare that would combine elements of high quality, universally available, affordable and joined-up early childhood care and early learning education and afterschool care, with generous parental leave, at least a portion of which would be paid. In the immediate term: Introduce a second universal free pre-school year and introduce a publicly subsidized system of out of school hour's care using existing school infrastructure. (EWL)
7. Provide sufficient resources to the DEIS programme and National Strategy 'Literacy and Numeracy for learning and life' outlined in the NRP and include a specific sub-target on adult literacy in the NRP. (Caritas Europa)

Macroeconomic

8. Maintain the carbon tax on emissions from the non-traded sectors. (GREEN BUDGET EUROPE)
9. Introduce a basis for measuring water consumption by households (metering, etc.) as a basis for charging for water based on volume of consumption from 2016. (GREEN BUDGET EUROPE)
10. Implement policies to address the growing levels of inequality, including measures aimed at the greater redistribution of wealth through progressive taxation. (EAPN)
11. Carry out a Gender Impact Assessment of all measures introduced by Budget 2013 and Gender-proof all proposals to be considered in Budget 2014. (EWL).

Stakeholder Engagement

12. Ensure active and meaningful consultation with all stakeholders in the development and implementation of the NRP. This must be resourced. (EAPN)

Structural Funds

13. Social inclusion should be a cross-cutting goal for the Structural Funds Programmes for Ireland for the 2014-2020 period and NGO's, including anti-poverty organisations, must be key partners in the design and delivery of programmes. (EAPN)

Italy

Employment

1. Put in place an employment strategy focusing on:
 - developing high quality work through major investments in research, development and innovation and by raising the rate of graduates in science; (EAPN)
 - local development through investments in new sectors and the recovery of traditional activities and crafts which have been abandoned by young people but may offer new employment opportunities; (EAPN)
 - reducing administrative costs and taxes on labour, both for employers and workers, which in Italy are among the highest in Europe; (EAPN)
 - increasing net wages which are very low and therefore increase the number of working poor(EAPN).
 - Increase training and work insertion interventions for vulnerable persons through active inclusion policies. (Caritas Europa)

Poverty

2. For the efficacy of the fight against poverty it is necessary to have a multi-dimensional and multiannual national anti-poverty strategy and integrated policies with real involvement of people living in poverty and of NGOs engaged. (EAPN)

Change the vision about social inclusion policies by moving from “non-assistance” to the promotion of Active Inclusion measures, in particular for young people by:

- a) Improvement, reclassification and efficacy of expenditure in social protection and decrease additional costs that are 1, 74% compared to a EU-7 average of 0.83 (additional costs incurred to implement policies such as accompanying measures).
- b) Put in place a national scheme for Adequate Minimum Income that is still lacking in the country and that ensure full access to services.
- c) Government should shift its priorities in public spending, raising the amount of money spent for “unemployment; housing and support to fight against exclusion” improving its social spending so as to match the social spending of the major EU Member States. (EAPN)

Education

3. The Cohesion Action Plan (for the South) financed also through Structural Funds introduces positive interventions for reducing school leaving and promoting young people training and work insertion in the Southern Regions. This orientation should inspire also the National Planning financed with national permanent funds. (Caritas Europa)

Stakeholder Engagement

4. Give the possibility to stakeholders to contribute effectively to the elaboration of the National Reform Programme and involve them in the implementation of anti-poverty policies and measures; Promote an active, meaningful, effective and structured dialogue with the NGOs and other stakeholders engaged in the fight against poverty and social exclusion; Assure that this contribution is reflected in the contents of the NRP and the NSR. (EAPN)

Lithuania

Employment

1. Create quality jobs by:
 - a) Introducing effective public employment programmes for renovation of old houses.
 - b) Implementing effective measures to encourage people to start their own small and family business. There have been some positive steps led by government (new law of small business communities) but they should be supported by proper credit system and administrative support (less bureaucracy and more consultations).
 - c) Vulnerable groups should have more support to enter the labour market. (Caritas Europa)
2. Invest in Social Capital, and increased confidence in role of NGOs, in partnership for innovation. Promote clustering for new jobs and social innovation. (EAPN)
3. Apply special measures to support women's entrepreneurship and provide support for women's businesses. Apply measures for promoting women's leadership, including women on boards of the biggest companies. Support projects including awareness-raising and training in order to promote women in male dominated sectors of the economy and men in female dominated areas. (EWL)
4. Strengthen opportunities to reconcile work and family life, first of all by accessible and qualitative child care and early learning facilities and facilities for dependent family members (elderly and disabled). (EWL)
5. Introduce measures to prevent and combat the feminisation of poverty by improving working conditions and pay both in part time work and also in sectors where women are overrepresented. (EWL)

Poverty

6. Design a comprehensive strategy to tackle child poverty and the transmission of poverty on youth. In-work poverty should be addressed by the government as a key priority. Solve the housing problems (Caritas Europa)

Education

7. Concentrate efforts on diminishing early school leaving in rural areas. There should be more measures foreseen for helping children living in these areas. (Caritas Europa)

Luxembourg

Overarching

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

Employment

3. Make full use of the Law of March 3rd 2009 concerning the possibilities of subsidised wages, combined with individual pathways to employment led by public employment service. This service has to put in practice the recently adopted reform, install mechanisms of assessing competences of the unemployed and moreover increase the capacities of the employees, not to administer unemployment, but to boost employment. (Caritas Europa)
4. Jobs created must meet the criteria of equality between women and men, i.e. stable and quality jobs. With regards to equal pay, support the government's proposal to encourage companies to ensure "an obligation of outcomes" with regards to equal pay. This recommendation in line with that of 28 February 2003 calling for the mandatory establishment of a plan of action on equality between women and men in all measures relating to employment. Maintain positive actions and extend to the public sector. Continue the effort to provide gender disaggregated employment data, essential to design effective policies and measures. Strengthen the Women's Labour Committee (*Comité du Travail Féminin* - CTF) by providing it with a permanent secretariat. (EWL)
5. Introduce the individualisation of rights in the social security system and ensure that all women and men contribute to and are covered by social security protection. (EWL)

Poverty

6. Take strong action in the field of social housing (provision of housing at affordable prices and provision of special social housing). At least, as an intermediary measure, Caritas Luxembourg recommends to introduce rent subsidies for people that cannot afford the high lodging prices; such a measure should be accompanied by a strong control of rent prices in order to avoid that the amounts spent on the measure will end up in the pockets of the tenants. Caritas Luxembourg also recommends further promoting the social real estate agency. (Caritas Europa/EAPN)
7. Extend the national solidarity system to all types of migrants, including refugees and asylum seekers, as long as they are on the national territory. Install a federation of regional and local social assistance offices. (Caritas Europa)

Macroeconomic

8. Reform the tax system to make it more just and ecological. Reduce taxes for people on lower incomes and increase them for those on higher incomes. Tax the environmental pollution instead of the labour force. Caritas Luxembourg also recommends calculating the social contributions of workers according to employers' profits rather than on the wages of the

workers. This would add to the sustainability of the social protection system without putting competitiveness in danger. (Caritas Europa)

9. Enhance the pension reform through the participation of the actual (and future) retired in the cut downs, by changing more than one facet of the system: safeguarding the rights of those on low pensions and cutting down the amount of the maximum pension (over 7.250,-EUR). (Caritas Europa)

Malta

Employment

1. Take measures to increase the participation of older workers in the labour force. The sustainability of the pension system needs to be undertaken from a gender equality perspective due to the high number of women dependent on their partner's retirement pension, even when deceased, due to the traditional role of women as home carers. (EWL)
2. Enhance the provision and affordability of more quality childcare, early learning and out-of-school centres, particularly to those with low income and to single mothers, with the aim of reducing the gender employment gap. Enact legislation to regulate child care services/centres. Extend before and after-school programmes providing extra-curricular activities, for all children in all localities. (EWL)
3. Promote flexible working hours, such as tele-working with justification to be given when such requests are refused. Extend the current 3 months (unpaid) parental leave in the private sector to 6 months. Increase maternity leave from 16 to 20 weeks with the State shouldering financial costs and introduce a two weeks paid paternity leave on a 'use or lose' principle. (EWL)
4. Address the gender pay gap that according to the National Commission for the Promotion of Equality report that stands at 23%, there is a need to implement a job classification system as an inherent part of the underlying reasons for the gender pay gap which urgently needs to be put on the national agenda. Introduce temporary special measures to address the low (3%) percentage of women on boards. Gender mainstream projects offering employment support to persons with disabilities in order to address the low rate of women with disabilities in the labour market. (EWL)
5. The government should also see that employers do not abuse their workers by offering precarious jobs. The right of the workers should be safeguarded at all times. It is strongly recommended to raise the minimum wage and introduce an adequate minimum income for all in order to strengthen the purchasing power of families which is of utmost importance. The purchasing power is being weakened with the higher cost of living and utility bills including gas. This measure will alleviate people from poverty and social exclusion. (EAPN)

Poverty

6. The 2020 poverty target should be revised upwards and priority given to the following policies:
 - a) Increase the statutory minimum wage
 - b) Address with urgency the financial situation of lone parent families.
 - c) Use the amounts calculated for the three Minimum Essential Budgets as benchmarks to define an adequate minimum income for persons whose income is below the minimum essential budget. The Minimum Essential budgets should guide social security policies to determine adequacy of minimum income.
 - d) Strengthen the social security benefits for people who earn less than the Minimum Essential Budget for their household type and who cannot participate in the labour market. Allowances should be increased so that no person's income is below this level.

- e) Conduct further studies to compare and contrast the Minimum Essential Budgets in their entirety with the actual consumption patterns of the three household types. This research will offer further evidence on the sustainability, of current family expenditure and areas for improvement or intervention.
 - f) Develop a public system to step in and pay at least the NI contributions for those whose income falls below the Minimum Essential Budgets.
 - g) Ensure entitlement to free medication through the public health system under the Social Security Act Cap 318 Article 23 and the Fifth Schedule of the same Act. Schedule V (Yellow Card) and Schedule II (Pink Card) and ensure that they are reviewed regularly to reflect a just and accessible system within a sustainable healthcare system.
 - h) Investment in community level projects for more sustainable and adequate consumption patterns and lifestyles for the Maltese families to demonstrate (i) cost-effective measures on water and energy use for low-income households (ii) raise awareness regarding energy and water issues (as in earlier DAWL project). This should be complemented with financial incentives on purchasing of energy and water-efficient appliances and/or systems that reduce the overall water and/or energy consumption such as solar water heaters and insulation. (Caritas Europa)
7. The Pension Reform should be carried out with a gender equality perspective and ensure that it will address the most vulnerable groups of society i.e. the elderly and persons with disabilities and more services should be made available to these groups. (EAPN)

Netherlands

Employment

1. Improve women's labour market participation and childcare provision
2. Address youth unemployment. (Eurochild)
3. Ensure social rights for the self-employed to prevent the creation of a large group of people in poverty in the future: Self-employed people often work long hours at a low rate and have insufficient income to pay insurance against occupational disease and a pension premium. (EAPN)

Poverty

4. Ensure the affordability of basic goods and services: health care, dentist, daily healthy meals, rent, gas, water, electricity. (EAPN)
5. Raising the pension age to 67 for people who have worked for more than 40 years, often in hard, physical jobs can be unfair and counter-productive, (EAPN). The position of women and men should be clearly examined. Furthermore, if one wishes to work longer than the retirement age, access for women and men to the labor market needs to be well regulated, i.e. even in old age, men and women should be able to find quality paid work. (EWL)
6. Guard against growing inequalities with decentralization of income support to municipalities creating a poverty trap. Ensure national policy and national adequate minimum income and wage and allowances that cover the costs of health care, education, etc. (EAPN)
7. On access to Credit: rules surrounding lending have different effects for women and men, and concrete measures should be taken to correct the negative gender effects. (EWL)
8. On cuts to healthcare: the effects for women and men should be clearly mapped. Special attention needs to be given to not only medical practice, but increasingly in terms of care of relatives (women are especially concerned) and carers (especially women). Ensure that care does not shift from a professional to a voluntary level. (EWL)
9. Monitor and limit the impact of social cuts on children in particular in the areas of youth participation, access to early education, healthcare and cultural activities, the fight against child abuse, assistance to children with disabilities and children with special needs. (Eurochild)

Macroeconomic

10. Apply a "Gender impact analysis" in developing fiscal measures to promote growth and employment so as to examine the effects of planned measures on women and men before they enter into effect. Apply a gender budget analysis on all (existing and new) policy, to unearth the extent to which policies effectively and efficiently are (or were) achieving objectives of gender equality and clearly state the exact effects of measures envisaged for women and men. This also makes it easier to design and regulate subsequent policies and correct any adverse effects. It is also recommended to monitor and publicly report annually on the impact of proposed changes on women and men. A gender perspective must also be applied to vulnerable low-skilled young people, migrants and returnees to the workforce. (EWL)

Poland

Employment

1. Take adequate actions to decrease in-work poverty. Do not force the unemployed to take any jobs which leave them in poverty after removing social benefits. The main measures should be increasing the minimum wage, lowering taxes and contributions on low wages, without losing or decreasing benefits in the future. Another measure is allowing people on low incomes to combine income from work with cash benefits, especially those connected with social assistance, family, housing, and disability. Experiences and views of people who are working and poor should be recognized as the main information base for reforms. (EAPN)
2. Take specific measures to combat poverty among older women by increasing female labour market participation and paying attention to the gender dimension when reforming the pension system. (EWL). Remove obstacles for women entrepreneurs setting up businesses. (EWL)

Poverty

3. Develop a comprehensive strategy to fight poverty and social exclusion that is evidence-based and rights-based: A comprehensive strategy means an integrated approach embracing cash, tax and services for the benefit of the people experiencing poverty and at risk of it.
 - Cash means increasing guaranteed minimum income to 100% of the poverty gap.
 - Tax means substantially raising an amount of income free of income tax.
 - Services means ensuring more of them in quantity and quality, and guaranteeing access. This means substantially increasing employment in social services.
 - Evidence-based means a strategy based on quantitative and qualitative assessments that draws regularly on gathered experiences and views of those who live in poverty or at risk
Rights-based means that it is a priority before public finances concerns, and all instruments of international and national law are ratified, respected and enforced (e.g. In Poland the Revised European Social Charter is signed but still not ratified). (EAPN)
4. Secure and adequate housing is an important base for human wellbeing and economic security. Prevention of housing insecurity, rent arrears, evictions and homelessness is crucial for an effective anti-poverty strategy and it should be prioritized in public policy. Ensure that experiences and views of people with housing problems are adequately gathered and applied in policy making, policy monitoring and evaluation. (EAPN)

Structural Funds

5. Enhance the efficient use of Structural Funds by simplifying rules and reducing bureaucracy and increasing transparency in programming and implementing EU funded programmes from a gender equality perspective. (EWL)

Portugal

Employment

1. The need to fight unemployment (including the Long Term Unemployed and promotion of growth, based on quality jobs, with fair pay, adequate training policies and incentives for the inclusion of young and older workers. (EAPN)

Poverty

2. The need for a National Anti-Poverty Programme, including a specific strategy against child poverty – we need to go beyond emergency programmes. (EAPN)

Macroeconomic

3. More tax justice and better policies targeted at fighting inequality. (EAPN)

Romania

Employment

1. Allow the National Labour Agency (ANOFM) to implement its budget addressing active labour measures on measures taken and spent, in cooperation with civil society organisations.

(Caritas Europa)

Poverty

2. A special attention to long-term national strategies to fight poverty and social exclusion and orientation to durable effects and results. A better control on human resource investments and analysis of possible effects. All measures should start from the local context and local conditions, in consultation with local people and civil society, and not from a general idea. (EAPN)

Education

3. Focus on school programmes (as opposed to after-school projects) involving social inclusion and regional imbalance reduction measures. (Caritas Europa)

Structural Funds

4. A careful and real involvement of Romanian Government in increasing the Structural Funds' absorption (this can have a positive effect on national budget, infrastructure, social inclusion, etc.) (EAPN).

Slovakia

Employment

1. Ensure the labour market reintegration of adults through activation measures and targeted employment services, second-chance education and short-cycle vocational training. (Caritas Europa), as part of integrated active inclusion policies (EAPN)
2. Involve NGOs and people experiencing poverty in the design and evaluation of active employment services on central and local levels. (EAPN)
3. Prepare an "Act on marginalised groups", ensuring it is non-discriminatory. As a preventive measure to keep vulnerable people from falling into poverty, youth employment should be promoted (after school without any working experience) and actions should be taken to tackle long-term unemployment, focusing on persons aged 50 and above without a job before achieving pension age as well as female unemployment.(Caritas Europa)

Poverty

4. Revise the subsistence minimum on the basis of living standards research and set the minimum pension at the subsistence minimum; adapt the benefit system with consideration to the Active Inclusion Recommendation (to guarantee adequate but decent life to those living on minimum income). (EAPN)

Education

5. Make clearer commitments (with quantitative controllable indicators) in regard to improvement in access and quality of pre-school education of vulnerable groups, including Roma (EAPN)

Slovenia

Employment

1. Raise the minimum wage at least to the poverty line and with combination with first recommendation start to invest into quality, and stimulate decent jobs creation policy. Such policy could also help to re-launch higher spending and thus help the economy and state sector to get more income (e.g. more tax, contributions, etc.) (EAPN).
2. The state should provide NGOs with financial means and other resources to realise the potential of social entrepreneurship in Slovenia, with a special focus on disadvantaged groups including people with addictions, women experiencing social disadvantages and older generations who no longer have the abilities to be successful at job search in the labour market. (EAPN)

Poverty

3. To support initiatives for combating child poverty, including financial support to NGOs that offer social inclusion and educational activities and programmes. (Caritas Europa)
4. Enhance early intervention and prevention as well as active inclusion strategies so as to address the recent drop in employment³ and increase in poverty levels⁴. (Eurochild)

Macroeconomic

5. Involve also the financial sector and NGOs in the settlement of the crises; financial sector as main culprits for global crises are not actively involved in solving the crisis while all the burden is mainly transferred to individuals. Involvement of NGOs must be present as cooperation in establishing new, quality jobs and as an aid for those who are the most affected by the crises. A governmental long-term strategy is necessary detailing how the financial sector will reimburse public money which was used to save it (public money for banks stability, additional injection of capital for stability). All segments of society must be included in resolving the crisis. The proposals should not focus and rely just on saving and cuts. Investment should be made into better conditions and opportunities that will stimulate the economy and raise people's expectations and in the will produce better results, especially in the medium and longer term. (EAPN)

Tax/Environment

6. Remove all direct and indirect subsidies to car and truck transport. Shift 10 per cent of tax burden from labour to environmentally harmful activity (e.g. CO₂ emissions) and resource consumption in a budgetary neutral way.(GREEN BUDGET EUROPE)
7. Abolish reduced VAT rates (of currently 8.5%) or full tax exemptions on goods and services that may harm health or environment. (GREEN BUDGET EUROPE)
8. Raise the diesel tax rate at least to the same level as the petrol rate. Regularly adjust the tax rates in line with inflation to ensure their incentive effect. Phase out environmentally harmful support to state-owned companies – especially in the energy sector. (GREEN BUDGET EUROPE)
9. Phase out exemptions and reduced tariffs for industry on energy consumption. Remaining reductions have to be linked to the implementation of energy management schemes and

³ Employment rate in Slovenia was 67,5% in 2009; 64,1% in 2012 (Eurostat).

⁴ People at risk of poverty or social exclusion was 339 000 in 2009; 386 000 in 2011 (Eurostat).

ambitious binding objectives in order to ensure progress regarding energy efficiency. (GREEN BUDGET EUROPE)

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

Spain

Employment

1. Prioritize and apply urgent measures to tackle unemployment which now surpasses 27% of the active population, and youth unemployment, reaching 56%. In particular, tackle the unemployment of the vulnerable groups, combined with effective flanking services which also support the family, in order to improve the situation of people at poverty and social exclusion. (EAPN)

Poverty

2. The social chapter and the poverty targets of EU2020 should be reintroduced with full political strength and consequent funding. It should also be included as addenda for 2012. It is a guideline indicated by the EC Annual Growth Survey (priority 4). (EAPN)
3. Redistribute more equally the effort of the way-out of the crisis with a bigger effort on the part of the wealthy and the big companies (including the banks that took us into this chaotic situation). The austerity cuts should not touch the red lines of the welfare system, although reforms to improve their efficiency and efficacy are welcome. Vulnerable people, families and children, cannot be neglected any longer. It is urgent to deliver a major strategic plan, with the participation of all stakeholders, to address the more than 2 million jobless households and those living under the poverty threshold. (EAPN)
4. Avoid further cuts in the service sector, in particular social services, education, health care and housing policies. Improve educational support to children from disadvantaged backgrounds, promote support in early years education and care services. (Eurochild)

Macroeconomic

Tax/Environment

5. Reduce public subsidies to the use of national coal. Reduce the existing refund rate to diesel used in agriculture and fishing. If necessary to facilitate transition, support ecological transformation of these activities. Assess the recently created taxes on energy, with possible suppression/reduction of new taxes on renewable energy sources. Conceive an integral reform of the legal electricity framework, particularly suppressing the huge existing windfall profits for the nuclear and hydroelectric industry, which derive in an unreal deficit between recognized costs and actual costs. (GREEN BUDGET EUROPE)
6. Shift a relevant percentage of tax burden from labour to environmentally harmful conducts (e.g. causing CO2 emissions), possibly in a budgetary neutral way. Reform company car taxation, suppressing certain existing exemptions. Reform the vehicle circulation tax. (GREEN BUDGET EUROPE)
7. Suppress exemption of aviation fuel used in domestic flights and advance bilateral negotiations towards suppression exemption of aviation fuel used in transnational flights. (GREEN BUDGET EUROPE)
8. Harmonise energy taxation based on energy content and external costs of different sources in order to set technology-neutral framework conditions for the competition for highest energy efficiency at lowest environmental and health costs. Create a tax on disposable plastic bags (GREEN BUDGET EUROPE)

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

Sweden

Overarching

1. Gender equality should be promoted in the implementation of the EU2020. As Sweden is often considered as a role model for other countries as regards gender equality, Sweden should actively promote gender equality in accordance with the gender pact. Gender mainstreaming should be more visible than earlier in the 2013 reform programme. Concrete measures to eliminate discrimination based on sex and to promote gender equality in all areas covered by the programme should be taken, in accordance with the Treaty. (EWL) Reintroduce a "Gender equality ombudsman", and create a separate Gender equality authority body in accordance with the gender political survey from 2005 in Sweden. (EWL)

Employment

2. An active job creation strategy is needed, which should not only focus on the labour supply side of the labour market. (EAPN) Promote active inclusion strategies that reach out to youth unemployment; as well as through increasing the child allowance to single parents; and improving access to affordable housing. (Eurochild).
3. Reintroduce wage surveys (*pay audits*) to address the gender pay gap in every year in companies with more than 10 employees. (EWL)
4. Individualise parental leave provisions in order to make it possible for women and men to share family responsibilities equally. Right to full time work with possibility to reduce working hours should be fixed by law. This is important especially in female dominated sectors. (EWL)
5. To improve substantially the labour market situation for groups with weak position in the labour market. Young, older, foreign-born and particularly newly arrived refugee population with little education are groups who have a weaker position in the labour market compared with the rest of the population. These groups are also the hardest hit when there is a downturn in the economy (EAPN)

Poverty

6. A more active housing policy– which in itself can create new jobs, and reduce household debts due to non-affordable housing, and reduce social costs for segregation etc. There should be no more privatization of public housing and more possibilities to rent housing and not be forced to buy. (EAPN)
7. To implement measures addressing growing child-poverty, especially observed in the families and households of migrant background through the actions targeting specific factors of child poverty e.g. low education level of parents, unemployment, lack of professional skills.(Caritas Europa)

Education

8. To tackle inequalities among various groups of students, which appear to be lasting. Girls achieve better results than boys; students who immigrated before the age of 7 do better in school than students who immigrated to Sweden when they were at least 7 years old. One of the biggest challenges for the Swedish education system is how to help and support the recently arrived migrant and refugee children with no basic educational background. Results in compulsory school have gone down since the 1990s. A little more than one in 10 students who

finish compulsory school does not qualify for national upper secondary school programme. Altogether 12.3 per cent of students who left compulsory school in the spring of 2011 were not qualified. (Caritas Europa)

Macroeconomic

9. Address growing inequality (economic/income as well as in health, in education etc.). It is a process that is threatening social cohesion and increasing social costs. (EAPN)

United Kingdom

Employment

1. Align plans for economic growth and job creation with the need to create sustainable and quality employment for the growing number of young people out of work with very limited opportunities. (Eurochild). Youth unemployment continues to increase faster than for other age group; address gender occupational segregation in training programmes throughout the UK in all the devolved administrations. (EWL)
2. Address the gendered barriers to women's full labour market participation, and particularly the labour market participation of single parents. Provide sufficient and good-quality childcare, using a funding model that does not displace out-of-work poverty by increasing the in-work poverty of childcare workers. (EWL)
3. Ensure equality of the fiscal measures to support the development of business. Assess the support given to SMEs in relation to gender -i.e. ownership and employment by and of women/men be assessed to ensure fair distribution of support. Ensure that state-supported non-bank financing for SMEs provides accessible capital to women-owned businesses, and that female entrepreneurs are adequately supported by business support services. (EWL)

Poverty

4. To set targets in line with Europe 2020 on poverty. The government should undertake full impact assessments of any proposed legislation to ensure that none of the proposals impact adversely on children, young people and families, particularly in relation to access to and opportunities for employment. To make statistical information publicly available as soon as possible. (Caritas)
5. The UK must retain the child poverty reduction target as a sub-target and the four measures of child poverty in the Child Poverty Act of 2010. (EAPN). Monitor the eradication of child poverty in line with the UK target; including regular updates on child poverty levels and progress made; explore setting up a sub-committee to make the links with various government programmes - with powers to invite the views of the voluntary and community sector, low income children and young people and families, academia and other interested bodies.(Eurochild)
6. The programme of welfare reform must be halted. Specifically we call for measures to reduce the uprating of benefits below prices to be abandoned; for a National (English) scheme to be introduced to replace Council Tax Benefit; for the introduction of Universal Credit to be further delayed until the labour market improves and for the increased sanctions associated with the benefit to be scrapped.(EAPN)
7. Increase staff capacity in supporting services, health and public services to meet demand due to the economic challenges. Improve the responsiveness of health care systems to address the needs of disadvantaged children. Provide children with a safe, adequate housing and living environment. (Eurochild)

Education

8. Reduce inequality at a young age by investing in high quality and affordable early childhood education and care; increase provision for all 0 - 3s to ensure that children's education potential

is not compromised at very early life stages and that support addresses inequalities as well as raising overall performance (Eurochild)

Macroeconomic

Tax/Subsidies/Environment

9. Consider new green tax measures: a feebate scheme and distance-based lorry charging support for commuting by bike, buses and car sharing. (GREEN BUDGET EUROPE)
10. Subsidies: Review national cuts in local bus funding and avoid further cuts, by creating cross-government funds for local buses (this should apply to the devolved governments in Wales, Scotland and Northern Ireland as well as England) (GREEN BUDGET EUROPE)
11. Subsidies: Review the tax-free mileage allowances for business use of private cars, currently set at 45p/mile for the first 10,000 miles. (GREEN BUDGET EUROPE)
12. Subsidies: Review the tax-free status of the aviation industry and consider per plane taxes or slot charges to manage demand. Investments: Focus on fixing and improving current infrastructure especially road maintenance, rather than on building new roads. Investments: Avoid any new roads financing that might add to future public debt. Increase funding for effective cycling infrastructure. (GREEN BUDGET EUROPE)

Overarching

13. Include a gender equality statement when setting out the budget for 2013/14 and beyond, identifying the differential impact of the budget on women and men, and describing any policy changes made to mitigate the negative impacts on women and men. This will include modelling the impact of 'growth-enhancing expenditure' on women and men's participation in the labour market. Assess the gender-impact of all recommendations, the welfare reforms and the impact of the UK budgetary cuts both directly and indirectly on women. Commit to monitor the impact of said changes and report annually on the impact on women specifically. Investigate the impact of the fiscal measures on the third sector and publically report on and address in order to ensure on-going support for organisations supporting women. (EWL)
14. In all proposals of sustainable and inclusive tax reform, carry out ex-ante social and gender impact assessment to ensure that the tax burden does not fall disproportionately on people on with low incomes, women and disadvantaged groups. (EAPN/EWL)

Stakeholder Involvement

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

Contacts and Further Information

For further information regarding the Country-Specific Recommendations and engagement in the Europe 2020 and European Semester, please see:

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See: [EAPN Assessment and Alternative Proposals for Country-Specific Recommendations \(2013\)](#) with country fiches.

European Women's Lobby: rue Hydraulique 18, 1210 Brussels

Contact: Mary Collins, Policy Officer. Tel: +32 2 217 90 20 collins@womenlobby.org:
<http://www.womenlobby.org>

See: MORE ACTION FOR MORE GENDER EQUALITY! :
<http://www.womenlobby.org/spip.php?article4915&lang=en>

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See: [Europe 2020 Shadow Report - Missing the train for inclusive growth](#)

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See [Green Budget Europe CSR proposals](#)

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