

The 2022 Country Specific Recommendations in the social field: *quo vadis*, EU recovery?

An overview and comparison with
previous European Semester cycles

Silvia Rainone

Report 2022.08

etui.



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Abstract

This Report provides an analysis of the 2022 Country Specific Recommendations (CSRs) made by the Council, on a proposal by the Commission, concerning social and labour policies. Account is taken of the main new features of this Semester cycle, notably the integration of the European Semester in the NextGenerationEU strategy and the ongoing energy crisis. The social CSRs are examined from both a thematic and a country perspective. The inclusion of data from previous years' ETUI analysis allows for a comparative outlook and to grasp the overall evolution of the approach of the CSRs to national social and labour policies. Overall, it emerges that, similar to the CSRs adopted in 2020, this year's recommendations do pay attention to the social dimension. However, the analysis also indicates that there is renewed emphasis on the sustainability of public finance and the macroeconomic situation of the countries. This is reflected in recommendations to limit public spending and social investment, especially in pension systems and long-term care.

1. Introduction

After the Covid-19 crisis in 2020, the EU has again in 2022 been shaken by a new emergency, this time caused by the war in Ukraine. This is reflected in an energy crisis and a consequent steep rise in inflation, and is putting a strain on the sustainability of national welfare systems. What is the response of EU governance to these challenges? Does continuity emerge with respect to the initial (solidaristic) management of the pandemic, or is there instead a resurgence of stricter macroeconomic and fiscal surveillance, similar to what was witnessed during the Eurocrisis?¹ In other words, and taking inspiration from the title of a collective volume on the Eurocrisis edited by Crespy and Menz (2015), *quo vadis*, EU recovery? This paper addresses this question through an analysis of the Country Specific Recommendations (CSRs) adopted by the Council in June 2022.² Among the main developments discussed are the general decrease of CSRs in the social sphere, the continued emphasis of the EU executive on social protection and assistance, and a return of recommendations on pension systems.

It has become a tradition for the European Trade Union Institute to conduct an assessment of the ‘social’ CSRs, focusing on the recommendations that address the labour market, labour protection, social security and social assistance (Clauwaert 2013 to 2019; Rainone 2020). This mapping exercise allows us to gauge the approach of the EU towards public social investment and (its relationship with) fiscal stability. It also consents to measure the effective impact of the gradual process of the ‘socialisation’ of the European Semester by means of involving ‘social’ institutional actors (Zeitlin and Vanhercke 2018) and by the progressive expansion of EU governance to the social policy field (Crespy and Vanheuverzwijn 2019).

The last ETUI analysis of CSRs dates back to 2020, when – in the midst of the Covid-19 crisis – the recommendations acquired a pronounced

-
1. ‘Eurocrisis’ refers to the economic and financial crisis that swept through the Union in the period 2010-2014.
 2. On 23 May 2022, the European Commission presented its proposals for new Country Specific Recommendations for 2022-2023. The Commission’s proposals were then discussed within several advisory policy committees that support the work of Ministers in the Council (the Social Protection Committee (SPC) and the Employment Committee (EMCO), advisory bodies to the EPSCO Council; and the Economic and Financial Committee (EFC) and the Economic Policy Committee (EPC), advisory bodies on economic policies to the ECOFIN Council). Amendments were introduced and the final version of the recommendations was approved by the Council on 17 June.

social dimension (Rainone 2020). In 2021, instead, for the first time in ten years, the European Commission decided not to propose Country Specific Recommendations. The reason was that the usual course of the European Semester had to be adapted to the requirements of the EU recovery strategy (NextGenerationEU, hereinafter NGEU). Instead of dealing with the ‘Spring package’ that is usually published around April each year, the EU executive and national governments were busy negotiating national recovery and resilience plans (NRRPs), which would then allow the Member States to draw on the funds of the Recovery and Resilience Facility (RRF).³

The 2022 cycle is thus the first full European Semester process to take place since the NGEU strategy was adopted. Among the main novelties of the 2022 CSRs is therefore that they take into account instruments which were adopted in the context of the recovery strategy, including mechanisms supporting investment in the green and digital transitions. Such instruments encompass the RRF and the NRRPs, whose implementation is monitored within the Semester (European Commission 2020c; European Commission 2021a).⁴ As reiterated by the Commission in the Annual Sustainable Growth Survey for 2022: ‘The Recovery and Resilience Facility, as part of the direct EU response aiming to emerge stronger from the pandemic, will play a central role in delivering a resilient EU economy fit for the twin transition’ (European Commission 2021b). Furthermore, the Russian invasion of Ukraine and the looming energy crisis have caused an acceleration of the EU’s action to foster its strategic energy autonomy (European Commission 2022b). As a result, this year’s CSRs are also geared towards the execution of the REPowerEU plan, a strategy adopted by the European Commission in response to the disruption in energy distribution and energy shortages, with the goal of fostering diversification in supply and clean energy production (European Commission 2022a).

These novelties have a twofold implication. First, the integration of the implementation of the NRRPs in the European Semester means that, this year, a reading of the CSRs offers a limited perspective on the pressure of EU governance in relation to national policies and reforms. The European Semester is used as a forum for monitoring the proper implementation of the RRF, and this is done on the basis of national RRFs which constitute detailed multi-year plans (2022 to 2026) and are already the result of a negotiation process between national governments and the EU executive (Bekker 2021). This partly changes the function of the 2022 CSRs: the recommendations are no longer based on annual national reform plans, aimed at directing reforms and investment for the following year, but seek to highlight possible delays in the execution of the RRFs and to identify new challenges that have not been adequately addressed in them (Rainone and Pochet (2022)). It follows that, even more than in past years, obtaining a complete view of the national

3. For the Commission’s assessment of the NRRP, see https://ec.europa.eu/info/business-economy-euro/recovery-coronavirus/recovery-and-resilience-facility_en.

4. Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility.

policies to be implemented under the pressure of European governance requires a combined reading of the CSRs with the national reform plans. The CSRs addressed to the Netherlands and Hungary are an exception. In fact, the Dutch government only submitted its NRRP in September 2022 while the Hungarian NRRP has not yet been approved by the Commission. In both cases (and especially so for the Netherlands), the CSRs therefore take on a broader scope, not having a holistic multi-year plan to monitor as is the case for other countries.

The second implication is that, since both the RRF and the RePowerEU plan add leverage to the Union's energy diversification and green transition priorities, such priorities now occupy a much more dominant place in the CSRs than before (European Commission 2022a; European Commission 2022b). Thus, whereas the 2020 CSRs reflected the emergence of the pandemic crisis with their focus on the resilience of healthcare and social support systems, the 2022 CSRs are confronted with the energy crisis and the decarbonisation process. This opens a new question with respect to the role attributed to social public investment and labour policies (Corti et al. 2020; Mandelli 2022).

In the past, this tension was mainly articulated with respect to fiscal and macroeconomic objectives (Degryse 2012; Costamagna 2018). Especially in the wake of the Eurocrisis, in order to remedy excessive public debts and deficits, the CSRs urged governments to implement (social) spending cuts (Degryse 2012; Schulten and Müller 2015; Pecinovsky 2019). They also sought to address unemployment costs through greater labour market flexibilisation, resulting in pressure to reduce wages and lower the wage setting capacity of collective bargaining systems. The financial crisis had thus been used to drive a series of reforms in line with a neoliberal ideology (Pochet 2022).

Now, on the other hand, the tension risks manifesting itself not only with respect to fiscal and macroeconomic priorities but also with respect to energy and greening policies. Admittedly, in the Annual Sustainable Growth Survey for 2022, the Commission reiterates that the Union's growth model is that of 'competitive sustainability' in which there are four equally relevant dimensions – environmental sustainability, productivity, macroeconomic stability and fairness – covering social and labour standards (European Commission 2021c). However, despite formal equivalence between the Union's fields of action, a danger of a subalternity between green transition policies and the social dimension is emerging from the structure of the RRF and from the analysis of selected NRRPs (Theodoropoulou et al. 2022; Petmesidou et al. 2022). This is partly validated by the picture emerging from an analysis of this year's CSRs, as will be further discussed in section 4.

2. Methodology and structure

This Report provides an overview of the recommendations in the field of employment and social policies and constitutes an update of previous similar ETUI research.

As in previous years, the different reforms and measures requested via the CSRs have been grouped, for the purpose of this analysis, into categories. In the past, for the analysis of the 2011-2019 CSRs, eight categories were selected which were further subdivided into different thematic areas: 1) wages (including wage indexation, alignment with productivity developments); 2) employment protection; 3) labour market participation in relation to different groups; 4) youth employment (including the youth guarantee, facilitating transition from education to work, reducing early school leaving); 5) pensions (including general pension reforms, increasing pension age, reforming early pension schemes); 6) social dimension and assistance (including demands for better coverage and better quality of social security and social assistance systems); 7) child poverty (including child support and more and better childcare facilities); 8) tax (mainly concerning requests for shifting the tax burden away from labour).

In 2020, our taxonomy was updated to capture better the stronger social significance that CSRs had taken on during the Covid-19 pandemic (Rainone 2020). An additional category dedicated to social dialogue was thus added and sub-categories were inserted concerning wages (mapping recommendations for wage increases in specific sectors); employment protection legislation (with a focus on health and safety); labour market participation (concerning training and active policies with respect to low-skilled and marginalised individuals); youth employment (concerning digital curricula); social protection and assistance (concerning income support and short-time working schemes); and, finally, taxation (concerning taxation reform to target inequality).

In light of the development of the 2022 CSRs, it was again found necessary slightly to adapt the classification of the recommendations (Table 1). Therefore, two further sub-categories have been added:

- **Inclusivity in education system**, under the youth employment category. The 2022 CSRs introduced a new emphasis on the importance of education systems in combating social exclusion and inequality. These recommendations tend to be socially progressive in nature as they incentivise public social investment.

- **Long-term care reform**, under the social protection/assistance category. Recommendations requiring states to take action on long-term care services and their functioning have appeared this year. Recommendations of this type can have a socially progressive or socially regressive effect depending on how they are formulated. When emphasis is placed on the adequacy and coverage of the service, then the direction is to strengthen the care system. When, on the other hand, the recommendations call for making long-term care services more financially sustainable, the effect is to incentivise cuts and a restructuring (normally decreasing) of social investment in these services.

Table 1 Categories and sub-categories

Wages	<ul style="list-style-type: none"> Reviewing wage indexation Reviewing wage-setting system – align with productivity developments Wage increases in specific sectors
Social dialogue	
Employment protection	<ul style="list-style-type: none"> Adjusting employment protection legislation Health and safety
Labour market participation	<ul style="list-style-type: none"> Enhancing participation of women Enhancing participation of older workers, promoting active ageing and lifelong learning Reducing tax disincentives for second earners Training (digital literacy) Enhancing participation of low-skilled and marginalised workers
Youth employment	<ul style="list-style-type: none"> Youth (guarantee) School-to-work transition Reducing school/education 'drop-outs' Strengthen digital curricula * Inclusivity in education system
Pensions	<ul style="list-style-type: none"> Increase pension age Reducing early retirement Pension reform
Social protection/assistance	<ul style="list-style-type: none"> Adequacy and coverage of social protection systems ('general' sub-category) Income support Introducing or adjusting short-time working schemes (Access to) quality social services Better targeting of social assistance * Long-term care services reform
Child poverty	<ul style="list-style-type: none"> Making child support more effective Facilitating access to childcare services
Tax	<ul style="list-style-type: none"> Shift away from labour, with a focus on low-income earners Taxation reform to reduce inequality

* Sub-categories in bold have been added for the first time in the context of the analysis of the 2022 CSRs.
Source: Author's own elaboration.

Before delving into the actual analysis of this year's CSRs, it is helpful to provide a brief description of how this Report approaches the recommendations.

First of all, it should be noted that the CSRs are written in a document that is divided into two parts: a series of recitals (of which one part is standard for each country); and, at the end, a series of numbered paragraphs that contain the actual recommendations. Each of these paragraphs covers a ‘macro-theme’ and the set is hereinafter referred to as ‘package recommendations’. Generally, the first package is dedicated to the fiscal and macroeconomic situation, followed by other packages addressing different topics, including policies on the green transition, education policies, social and labour policies and taxation systems. For our purposes here, a package is considered ‘social’ when all (or the vast majority) of the recommendations thereby formulated relate to one of the categories listed in Table 1. An example of a social package can be found in the recommendations addressed to the Polish government, which is asked to: ‘Increase labour market participation, including by improving access to childcare and long-term care, and remove remaining obstacles to more permanent types of employment. Foster quality education and skills relevant to the labour market, especially through adult learning and improving digital skills. Better target social benefits and ensure access to those in need’.

It is also clear from this example that one package can contain several recommendations. On the other hand, it is also worth noting that thematic coherence is not always absolute. Sometimes, in fact, recommendations in the social domain are included in packages addressing other macro themes. This occurs more frequently in packages devoted to macroeconomic and fiscal issues (especially with regard to recommendations in the pension area), but it can also be the case in relation to those addressing education (especially with regard to access to quality schooling services to combat social inequalities) or taxation systems (when the request is to foster fairness through taxation or decrease the tax wedge on labour).

Therefore, even in the absence of social packages, there may be requests concerning social or labour policies. An example in this sense is given by the CSRs addressed to Greece where, at the end of the first recommendation package (addressing fiscal and macroeconomic issues), matters relevant to labour conditions are touched upon: ‘Building on reforms undertaken as part of the recovery and resilience plan, improve the investment friendliness of the taxation system by introducing an advance tax ruling system and review the structure of the tax burden on the self-employed. Safeguard the efficiency of the public administration while ensuring it can attract the right skills and preserving consistency with the unified wage grid’.

So, while the number of social packages is certainly indicative of the EU executive’s focus on a country’s labour and social policies, to obtain a total overview of recommendations in the social sphere it is necessary to analyse and map the whole document. And not only the final packages, but also the recitals which often contain interesting and additional information about the type of reforms and investments national governments are asked to undertake. A combined reading of Tables 2 and 6 in section 3 provides this comprehensive view.

It is, however, important to note that, quite logically, the prescriptive force of the recommendations changes depending on whether they are formulated only in the recitals or whether they also appear in one of the final packages. Only the implementation of the recommendations in the packages is in fact monitored by the Commission (see, for instance, Commission 2022b: appendix 2). In order to offer a holistic perspective of the social dimension of the CSRs, we provide an account of all the recommendations before distinguishing (in tables 4, 5 and 6 in section 3) between those formulated in the packages and those that only appear in the recitals.

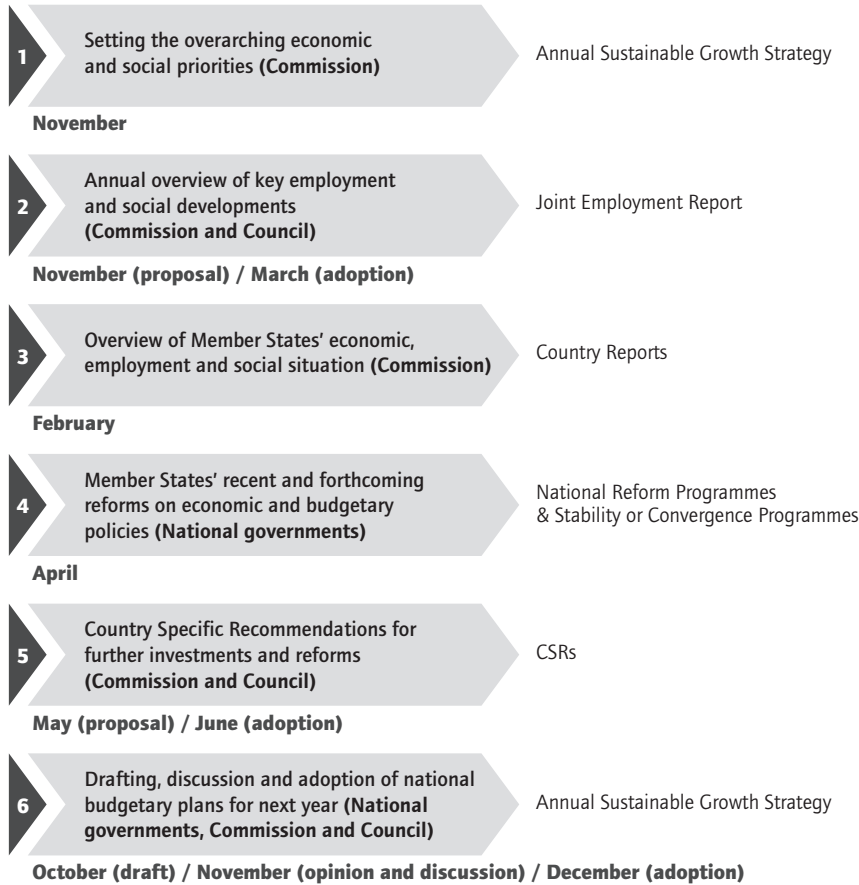
It is worth noting that, initially, this distinction between recitals and packages was not relevant (and indeed was not reported in past ETUI analyses of CSRs) as the documents containing the CSRs were structured slightly differently. During the first European Semester cycles (2011 to 2014), the tendency of the Commission was to formulate numerous packages, around seven on average per country. These were preceded by 15 or a maximum of 20 recitals, whose content was mostly explanatory as they provided a general overview of the European Semester process and introduced contextual elements that prepared the ground for the ‘actual’ recommendations in the final packages. Then, from 2015, and thus since the Juncker Commission took office, the number of packages started to decrease while the recitals began to increase and to express some recommendations.

Regarding the analytical approach of this contribution, the social CSRs are examined from both a thematic and a country perspective. The inclusion of data from previous years’ ETUI analysis allows for a comparative outlook and to grasp the overall evolution of the approach of the CSRs to national social and labour policies. In addition to mapping the CSRs, this Report considers how the recommendations contribute to advancing the implementation of the European Pillar of Social Rights (EPSR) as well as the UN Sustainable Development Goals (SDGs), both elements that have been integrated in the European Semester cycle with the view of ‘socialising’ it (Vanhercke and Verdun 2021; Hollewijn and Roldán 2020).

As for the structure of this Report, section 3 discusses the evolution of the social CSRs with respect to previous years. Then, section 4 offers a brief reflection on the approach to social and labour investment and reforms in a context governed by the two main priorities of fiscal consolidation and energy policies. Lastly, final remarks conclude the Report. Furthermore, annexes 1, 2 and 3 provide an overview of the social CSRs formulated in the past, taken from previous ETUI publications in this area. Annex 4 compares the social packages received by each country over the last three Semester cycles (2019-2022).

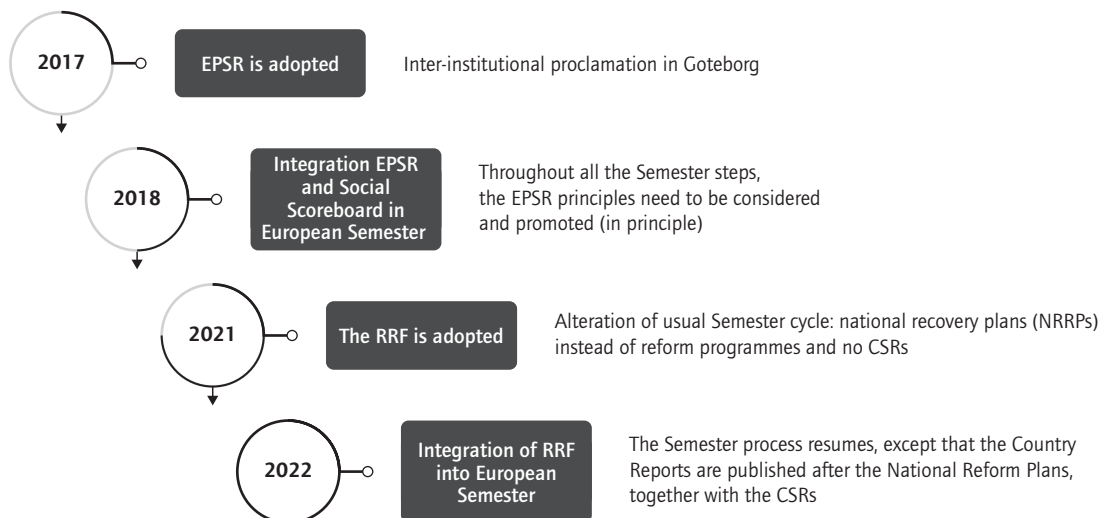
Before continuing with the analysis, however, it appears helpful to provide a (visual) summary of the main steps through which the European Semester takes place (Figure 1) as well as the main changes that have occurred over the years (Figure 2).

Figure 1 European Semester step-by-step (simplified process)



Source: Author's own elaboration.

Figure 2 Main recent changes in the European Semester cycle



Source: Author's own elaboration.

3. 2022 CSRs versus 2011-2020 CSRs

Although the institutional context has evolved considerably in the past two years, this year's recommendations have elements of continuity with the 2020 CSRs. As in 2020, these recommendations have been adopted in a regime of (partial) exception to the Stability and Growth Pact (SGP). In March 2020, among the first actions taken to tackle the Covid-19 pandemic, the Commission decided to activate the general escape clause of the SGP, which will remain activated until at least 2023 (European Commission 2020b; Reuters 2022). This did not mean a total abandonment of the Union's budgetary rules, which still provide for a ceiling for a state's budget deficit at 3 per cent of GDP and for the national debt at 60 per cent of GDP. Rather, the escape clause 'allows for a temporary departure from the normal budgetary requirements provided that this does not endanger fiscal sustainability in the medium term' (European Commission 2022b). As regards the 'corrective arm' of the EU fiscal stability framework, the activation of the general escape clause implies that 'the Council may also decide, on a recommendation from the Commission, to adopt a revised fiscal trajectory' (European Commission 2020b). This, in practice, gives the Commission more discretion as to the action to be taken with respect to Member States that breach the budgetary stability criteria. For countries that were already subject to an excessive deficit procedure (EDP), the Commission may extend the deadline for implementing corrective measures. At the same time, the Commission can decide not to open new EDPs even in the presence of excessive deficits, thus showing more tolerance for possible budgetary deviations.⁵

It is precisely because of this wider budgetary margin that the 2020 CSRs could come out strongly in favour of more social investment to reduce the social impact of the pandemic (Rainone and Aloisi 2021). Suffice it to consider that, in 2020, the EU executive overlooked the fiscal situation of the countries even where this was, overall, characterised by rising public debt and deficit. Instead, the focus was on providing safety nets to alleviate the health crisis and the economic and social distress brought along by the Covid-19 pandemic. It's worth noting that, despite a general decrease of package recommendations devoted to social and labour policies with respect

5. Article 3(5) and 5(2) Regulation 1467/97 on speeding up and clarifying the implementation of the excessive deficit procedure.

to previous years (Table 2),⁶ in 2020 the recommendations reflecting social protection and assistance totalled 36 per cent of all the recommendations addressing social aspects, compared to 16 per cent in 2019 (Table 3). A similar orientation is also partly reflected in the 2022 CSRs, where social investment and the strengthening of the social safety net are still promoted: in 2022 the recommendations on social protection and assistance are still comparatively high, at 30 per cent of the total social CSRs.

This said, it is important to point out that the 2022 CSRs also reveal important elements of change compared to the 2020 edition. Despite the greater fiscal flexibility granted by the general escape clause of the SGP, this year's recommendations are significantly more concerned with the fiscal and macroeconomic situation of each country. Among the reasons for this change with respect to 2020 could be that the easing of the pandemic crisis has reduced the health and social assistance emergency. Or that the favourable economic growth prospects formulated at the end of 2021 have had to be revised downwards as a result of the Russian invasion of Ukraine, the energy shortage and higher inflation rates. The Commission itself, in the Communication accompanying the spring 2022 package, indicated that 'Member States' fiscal plans for next year should be anchored by prudent medium-term adjustment paths reflecting fiscal sustainability challenges associated with high debt-to-GDP levels that have increased further due to the pandemic' (European Commission 2022b).

This is also reflected in the CSRs, where the increased importance attributed to the fiscal and macroeconomic aspects seems to have come partially at the expense of the social dimension. As clearly shown in Tables 2 and 3, in 2022 the social CSRs are much scarcer, both in absolute and relative terms.

Table 2 outlines the evolution of the number of packages of recommendations addressing social and labour policies. In 2022 the decline is evident, with only 9.5 per cent of packages being social ones, especially when compared with the situation up to 2019 (39.3 per cent in 2016; 37.2 per cent in 2017; 41.1 per cent in 2018 and 35.4 per cent in 2019). It is worth noting that, as was also the case in 2020, the number of social packages appears lower than in previous years. However, in 2020 this was read as partly related to the drafting style of the Commission services in charge of the European Semester (Rainone 2020). For instance, it was noted that the Juncker presidency (2014-2019) was characterised by a more abundant number of packages of CSRs than the Barroso Commission, and it was not uncommon that governments received two or even three social packages. Moreover, the reduction in social packages appeared linked to the fact that, understandably, the Von der Leyen Commission had centred the 2020 CSRs on the health emergency. But in 2022 the number of social packages has

6. This was mostly due to the EU executive placing more emphasis on the health emergency and on the implementation of policies that could support the digital transition, deemed necessary to adapt countries' production, economic and education systems to the mandatory confinement dictated by the pandemic.

more than halved, and this is quite striking, even when considering the Commission's stylistic choices and the policy priorities connected to the pandemic and energy crisis. In 2022, for the first time, most countries did not receive any social packages while the remaining countries have no more than one each.

Table 2 Overview by country of the 2022 social package recommendations compared with previous cycles (2016-2020)

Country	2016		2017		2018		2019		2020		2022	
	Total	Social	Total	Social	Total	Social	Total	Social	Total	Social	Total	Social
AT	3	1	2	1	2	2	3	2	4	1	4	1
BE	3	1	3	1	3	1	4	2	3	1	4	1
BG	4	1	4	1	3	1	4	1	4	1	3	0
CY	5	1	5	1	5	1	5	1	4	1	4	0
CZ	3	1	2	1	2	2	3	1	3	1	4	1
DE	3	1	2	1	2	1	2	1	2	0	4	0
DK	2	0	1	0	1	0	2	1	3	0	4	0
EE	2	1	2	1	2	1	3	1	4	1	4	1
ES	4	2	3	1	3	1	4	1	4	1	4	0
FI	3	2	3	1	3	1	4	2	4	1	3	0
FR	5	2	4	2	3	1	4	1	4	1	4	1
GR	-	-	-	-	-	-	2	0	4	1	4	0
HR	5	1	5	3	4	2	4	1	4	1	3	0
HU	3	1	3	1	3	1	4	1	5	1	6	1
IE	3	1	3	1	3	2	3	1	4	1	4	0
IT	5	1	4	1	4	1	5	2	4	1	3	0
LT	3	2	3	1	3	2	3	2	3	1	4	1
LU	2	1	2	1	2	1	4	1	4	1	4	0
LV	3	2	3	2	3	1	4	1	4	1	4	0
MT	2	1	2	0	2	1	3	1	4	1	4	0
NL	3	2	2	1	2	1	3	1	4	1	4	1
PL	3	1	3	1	3	1	3	1	4	1	6	1
PT	5	2	4	1	3	1	4	1	4	1	4	0
RO	4	2	3	1	3	1	5	2	4	1	3	0
SE	1	0	1	0	1	0	3	1	3	0	4	1
SI	4	3	3	2	2	1	3	1	3	1	3	0
SK	3	1	3	1	3	1	4	2	4	1	3	0
UK	3	1	3	1	3	1	2	1	3	1	-	-
	89	35	78	29	73	30	96	34	104	25	105	10
	39.3%		37.2%		41.1%		35.4%		24.0%		9.5%	

Note: For 2011 to 2015, see Annex 1.
Source: Author's own elaboration.

Furthermore, it is interesting to note that, although there was a decrease in social packages in 2020, this did not lead to a decrease in the overall number of recommendations in the social area, while this has occurred in the 2022 CSRs. As Table 3 shows, the 2020 social CSRs were present in large numbers, only they were more often scattered among the different packages. At the time it was noted that ‘contrary to what one may assume from the lower number of social recommendations packages, the overall attention given to social and employment aspects has clearly grown’ (Rainone 2020). The same table indicates that this is not the case for the 2022 CSRs, which record a steep decline even when considering ‘individual’ recommendations.

In terms of absolute numbers, the reduction affects (almost) all categories of CSRs. However, it is interesting to note that, when one considers the percentages of recommendations per category in relation to the total number of CSRs in the social sphere, the reduction is more dramatic in some areas than in others. In particular, recommendations concerning social dialogue have fallen from 6.6 per cent (2020) to 2.3 per cent (2022); those concerning employment protection from 7 per cent (2020) to 4.7 per cent (2022); and those concerning youth employment from 18.1 per cent (2020) to 10.6 per cent (2022).

In contrast to the general trend, there are some categories that have experienced a growth in CSRs compared to previous European Semester cycles. The most remarkable one is that on pensions. Thirteen member states have received recommendations on the pension system, compared to two recommendations in 2020. CSRs on labour taxation have also increased slightly, especially when considered in proportion to the total number. In addition, ‘new’ recommendations have appeared this year on the sustainability of long-term care services and improving fairness in access to education.

Table 4 also shows how this year’s CSRs are distributed in the documents submitted to national governments. Among the most interesting elements emerging from this overview is that about half of the recommendations on labour market participation and the majority of the recommendations on taxation are formulated in the recitals and not in the final packages. This somewhat mitigates the emphasis in those areas; as already mentioned, the Commission only monitors the implementation of the CSRs included in the final packages. The recitals are thus mostly revealing of the underlying direction in which the EU executive is pushing national governments.

To have a more detailed picture of the distribution of CSRs not only by category but also by country, it is helpful to look at Table 5.

Table 3 Evolution of the number of social CSRs (2016-2022)

Category	Sub-category	CSRs 2016	CSRs 2017	CSR 2018	CSR 2019	CSR 2020	CSR 2022
Wages	Reviewing wage indexation	0	0	1	0	0	0
	Wage-setting mechanisms	12	14	9	7	0	0
	Increase in specific sectors	/	/	/	/	3	1
	Subtotal	12	14	10	7	3	1
Social dialogue		/	/	/	/	15	2
Employment protection legislation	Employment protection legislation	8	7	5	5	13	4
	Health and safety	/	/	/	/	3	0
	Subtotal	8	7	5	5	16	4
Labour market participation	Women	7	8	8	14	8	3
	Older workers	4	8	5	7	3	4
	Tax disincentives for second/low-income earners	5	6	7	5	0	0
	Training	/	/	/	/	25	5
	Marginalised workers	/	/	/	/	21	7
	Subtotal	16	22	20	26	57	19
Youth employment	Youth guarantee	7	8	7	10	12	0
	School-to-work transition	11	7	5	5	1	0
	'Drop-outs'	6	6	9	9	5	1
	Digital curricula	/	/	/	/	23	1
	<i>Inclusivity in education system</i>	/	/	/	/	/	7
	Subtotal	24	21	21	24	41	9
Pensions	Increase pension age	5	8	8	6	0	3
	Reducing early retirement	5	2	5	8	0	1
	Pension reform	13	13	16	18	2	9
	Subtotal	23	23	29	32	2	13
Social protection and assistance	Social protection systems (in general)	3	8	3	2	21	8
	Income support	/	/	/	/	19	4
	Short-time working schemes	/	/	/	/	11	0
	(Access to) social services	5	5	4	7	17	1
	Targeting social assistance	4	8	12	13	14	7
	<i>Long-term care reform</i>	/	/	/	/	/	5
	Subtotal	12	21	19	22	82	25
Child poverty	Effective child support	1	1	2	0	5	1
	Childcare facilities	7	9	10	11	0	2
	Subtotal	8	10	12	11	5	3
Tax	Shifting the tax burden away from labour	14	6	9	9	2	6
	Taxation reform to reduce inequality	/	/	/	/	3	3
	Subtotal	14	6	9	9	5	9
Total		117	124	124	136	226	85

Note: The symbol '/' indicates that this category was not considered by the analytical assessment conducted in those years. The data in this table also include recommendations formulated only in the recitals. For 2011 to 2015, see Annex 2.

Source: Author's own elaboration.

Table 4 Distribution of the recommendations in 2022

Category	Sub-category	Total recommendations	In final packages	Only in recitals
Wages	Reviewing wage indexation	0	0	0
	Wage-setting mechanisms	0	0	0
	Increase in specific sectors	1	1	0
	Subtotal	1	1	0
Social dialogue		2	1	1
Employment protection legislation	Employment protection legislation	4	4	0
	Health and safety	0		0
	Subtotal	4	4	0
Labour market participation	Women	3	1	2
	Older workers	4	1	3
	Tax disincentives for second/low-income earners	0	0	0
	Training	5	5	0
	Marginalised workers	7	5	2
	Subtotal	19	11	8
Youth employment	Youth guarantee	0	0	0
	School-to-work transition	0	0	0
	'Drop-outs'	1	0	1
	Digital curricula	1	1	0
	<i>Inclusivity in education system</i>	7	5	2
	Subtotal	9	6	3
Pensions	Increase pension age	3	1	2
	Reducing early retirement	1	1	0
	Pension reform	9	8	1
	Subtotal	13	10	3
Social protection / assistance	Social protection systems (in general)	8	7	1
	Income support	4	2	2
	Short-time working schemes	0	0	0
	(Access to) social services	1	1	0
	Targeting social assistance	7	4	3
	<i>Long-term care reform</i>	5	5	0
	Subtotal	25	19	6
Child poverty	Effective child support	1	1	0
	Childcare facilities	2	1	1
	Subtotal	3	2	1
Tax	Shifting the tax burden away from labour	5	4	2
	Taxation reform to reduce inequality	3	0	3
	Subtotal	8	2	6
Total		85	57	28

Source: Author's own elaboration.

Table 5 Social CSRs 2022: issue-based overview

Category	Sub-category	Countries
Wages	Reviewing wage indexation	/
	Wage-setting mechanisms	/
	Increase in specific sectors	BE
Social dialogue		PL, HU
Employment protection legislation	Employment protection legislation	GR, FR, NL, PL
	Health and safety	/
Labour market participation	Women	AT, GR, HU
	Older workers	LU, AT, CZ, PL
	Tax disincentives for second / low-income earners	/
	Training	BE, FR, HU, NL, PL
	Marginalised workers	AT, HU, NL, PL, SE, BE, FI
Youth employment	Youth guarantee	/
	School-to-work transition	/
	"Drop outs"	<i>SE</i>
	Digital curricula	PL
	<i>Inclusivity in education system</i>	BE, FR, HU, LU, SE, AT, PL
Pensions	Increase pension age	PL, FR, LU
	Reducing early retirement	LU
	Pension reform	CZ, DE, FR, IE, HU, LU, NL, PL, SI
Social protection and assistance	Social protection systems (in general)	EE, GR, FI, HU, LV, NL, PT, LT
	Income support	EE, HU, LT, LV
	Short-time working schemes	/
	(Access to) social services	LT
	Targeting social assistance	CZ, DK, LT, PL, HU, LV, PT
<i>Long-term care reform</i>	AT, BE, EE, PL, SI	
Child poverty	Effective child support	AT
	Childcare facilities	PL, HU
Tax	Shifting the tax burden away from labour	BE, DE, IT, SI, AT, HU
	Taxation reform to reduce inequality	<i>LU, MT, SK</i>

Note: Countries listed in italics received recommendations only in the recitals.
Source: Author's own elaboration.

From Table 5, it appears that only Belgium has received a recommendation on wages, specifically in relation to the need to increase wages for teachers. The lack of a focus on wages is quite striking considering that the energy crisis and the rise in inflation have led to a significant decrease in purchasing power throughout Europe (which is also acknowledged in recital 8 of the CSRs for all Member States).⁷ That the EU executive has refrained from recommending an increase, or at least an indexation, of wages is particularly interesting when considering that, in the immediate aftermath of the financial crisis

7. Recital 8 indicates that 'the fiscal response has to expand public investment for the green and digital transition and energy security, and sustain the purchasing power of the most vulnerable households so as to cushion the impact of the energy price hike and help limit inflationary pressures from second round effects via targeted and temporary measures [...]'.

(and especially from 2011 onwards, with the establishment of the European Semester), the Commission and the Council did not shy away from demanding downwards interventions on wages, as well as the decentralisation and weakening of collective bargaining (Clauwaert 2012; Clauwaert 2015; Pecinovsky 2019).⁸

It is apparently contradictory that in the post-financial crisis period (characterised by a decline in consumer prices) the EU executive exerted active downwards pressure on wages, but in 2022 (a year characterised by a steep rise in inflation) it has not exhorted wage increases.⁹ This can be explained as a reflection of a certain neoliberal ideology, according to which the desirability of policy interventions on employment conditions and protections is measured in terms of their deregulatory and flexibilising effect on the labour market. It can also be read in the light of the current policies of the European Central Bank (ECB) which, in order to ward off the danger of a wage-price spiral, disincentivise wage increases by aiming to curb inflation via a rise in interest rates (ECB 2022).¹⁰ Moreover, the European Semester having overlooked wages does not sit well either with the Union's own legislative initiative on the minimum wage, an initiative that undoubtedly has a decommodifying nature (Maccarrone et al. 2022; Schulten and Müller 2021), or with the recent Commission proposal on minimum income (European Commission 2022c). This discrepancy is hard to explain and perhaps it indicates internal tensions between the Commission DGs and the fiscal and economic policies of the ECB (in relation to the asymmetric battle of ideas within the EU institutions, see Crespy and Vanheuverzwijn 2019).

Mention has already been made of the conspicuous decline with respect to the CSRs on social dialogue. Only Poland received an actual recommendation on the subject. Partially compensating for the lack of emphasis on this regard, it should be noted, however, that for (almost) all Member States there is a recital mentioning the role of the social partners in relation to the NRRPs: 'The systematic involvement of social partners and other relevant stakeholders remains important for the successful implementation of the recovery and resilience plan, as well as other economic and employment policies going beyond the plan, to ensure broad ownership of the overall policy agenda.'¹¹

8. Particularly recurrent was the recommendation to reform the system of wage bargaining and wage indexation to ensure that wage growth 'better reflects developments in labour productivity and competitiveness'; and to facilitate the decentralisation of sectoral collective agreements and to introduce mechanisms to opt out from or suspend them.

9. <https://ec.europa.eu/eurostat/databrowser/view/tec00027/default/line?lang=en>

10. 'Raising interest rates alone will not solve all these [high inflation-related] problems. Higher interest rates will not make imported energy cheaper, stack empty shelves in supermarkets or deliver semiconductors to car manufacturers. What higher rates will do, though, is keep inflation expectations under control. If people and businesses think inflation is here to stay, workers are likely to demand higher wages and employers may in turn put up their own prices. This is often referred to as a wage-price spiral. We will keep raising interest rates – making credit more expensive and savings better rewarded – to prevent such a spiral' (ECB 2022).

11. Exceptions are Hungary (for which there is a reference to social dialogue in the recitals, but which differs from the standard formula above), Poland and the Netherlands.

Looking at the issue of employment protection legislation, CSRs are not abundant here either. Still, it is worth noting that four states (France, Greece, The Netherlands and Poland) have been requested to address the precariousness resulting from the (ab)use of regulatory instruments that were introduced to make the labour market more flexible.¹² This is quite interesting as it reflects a gradual evolution of CSRs in the field of labour legislation. In the Semester cycles from 2011 to 2014 it was indeed not uncommon to find recommendations asking governments to enhance participation in the labour market through more flexible forms of working arrangements and to review employment protection legislation, including dismissal rules, and to decentralise collective bargaining so as to grant firms enough flexibility internally to adapt working conditions to changes in the economic environment (Clauwaert 2014; Maccarrone et al. 2022).¹³ This push towards labour market deregulation (and commodification) is thus less present today. On the contrary, CSRs now seem to be confronted with reversing, or taking distance from, the deregulatory pressures exerted in the past. A significant example is that of the Netherlands. The 2012 CSRs called for addressing labour market rigidities. In 2013 and 2014 it was also specified that, in tackling labour market rigidities, the government should reform employment protection legislation. Instead, the 2022 CSRs go in the decidedly opposite direction: ‘Promote adequate social protection for the self-employed without employees, tackle bogus self-employment and reduce the incentives to use flexible or temporary contracts’.

Turning now to health and safety, it is clear that the sudden appearance in 2020 of this type of recommendation was solely due to the pandemic. In 2022 there is no reference to it at all, which is somewhat disconcerting as occupational safety is certainly not solely related to the spread of Covid-19 and, moreover, Covid-19 has not yet disappeared.

Table 5 also shows that, as usual, recommendations on labour market participation are quite frequent. As in 2020, most of them focus on skills (training) and the active involvement of marginalised workers with disadvantaged backgrounds.

Conversely, there are fewer recommendations on youth employment than in the past. The focus this year seems to have moved to education systems. On the one hand, Poland is the only state to have received a CSR on strengthening digital curricula; on the other, several recommendations require governments to increase the inclusivity of public education in view of reaching greater equality in society and in the labour market.

12. France and Greece in relation to specific sectors (teachers and public administration).

13. Interestingly, Maccarrone et al. note that not all Member States have received these commodifying recommendations; a notable exception is Germany, most likely as a result of its core position within the European political economy and since the country regularly experiences a current account surplus.

As mentioned, among the most remarkable elements of the 2022 CSRs is a return of the EU executive's attention for the pension policies of Member States. CSRs on pensions have been a constant since the beginning of the European Semester (Natali and Stamati 2013; Natali and Terlizzi 2022), most often formulated contingently to the first package, concerning the country's budgetary and macroeconomic situation. Then, in 2020, a shift was noticed, traced back to the activation of the SGP general escape clause (Rainone 2020). Increased fiscal flexibility had led to an easing of budgetary surveillance and this, in turn, resulted in a kind of grace period for the 'inefficiencies' of national pension systems. Despite the CSRs 2022 also being formulated under the same regime of exception to the ordinary SGP rules, there is a return to a spending review attitude with respect to pension systems. And, as one might easily imagine, the direction of the recommendations is most of the time socially regressive. The reforms that are advocated often involve an increase in the retirement age (explicitly mentioned for Poland, Luxembourg and France, albeit for France only in the recitals) and a reduction in public spending in the sector, with consequent risks to pension adequacy. It is worth noting that the recommendations certainly do not indicate how to reconcile these reforms with elderly people being among those most at risk of poverty in the majority of Member States (Natali and Terlizzi 2022).

In line with 2020, recommendations in the area of social protection and assistance again predominate this year. Quite logically, the discontinuation of the containment measures implemented in respect of Covid-19 has led to a strong reduction in, or even an abandonment of, CSRs on income support and short-time working schemes, which were the prevailing ones in 2020. Instead, the emphasis is now more generally on strengthening social protection systems and better targeting social assistance.

As already mentioned, a novelty for the 2022 CSRs are calls to reform long-term care systems. Sometimes (as in Estonia and Poland), these recommendations aim exclusively at improving the adequacy of care services as they refer to their access, affordability and quality. On the other hand, in other cases (Austria, Belgium, Slovenia), the rationale is the same as for CSRs on pensions: ensuring fiscal sustainability and promoting a cost-efficient use of care settings. In this case, the considerations already expressed in relation to CSRs on the pension systems apply. In both cases, it is about recommendations demanding that Member States reduce public spending in 'non-productive' sectors, regardless of the potential risk of social impoverishment.

Tables 3 to 5 show that recommendations on child poverty remain, as in 2020, rather scarce (only three countries), confirming a decline compared to previous editions of the Semester. There is also consistency with the 2020 CSRs in the area of taxation, where Member States are mostly asked to reduce taxation on labour (Belgium, Germany, Italy and Slovenia have received a package recommendation on this, while for Austria and Hungary there is a mention in the recitals).

The 2022 CSRs can also be observed from a perspective which is comparatively focused on the Member States (Table 6).

Table 6 shows that five Member States have not received any recommendations in the social area, either in the packages or in the recitals (Bulgaria, Croatia, Cyprus, Romania and Spain), while the recommendations for Malta are only expressed in the recitals. Otherwise, most are provided with a similar number of recommendations, especially if one considers those made in the final packages. Exceptions are Austria, Belgium, France, Hungary, The Netherlands and Poland which have received a higher than average number of CSRs. In particular, Poland is the country that received the highest number of social CSRs this year (10 recommendations in the packages and two in the recitals).

Finally, it is interesting to note that, while most of the recommendations analysed are aimed at strengthening social and labour protection systems, nine states (or eleven, if recitals are also considered) have received at least one CSR whose implementation could lead to a worsening of the living conditions of citizens, especially if elderly, in need of care or caregivers. Recommendations on the ‘fiscal sustainability’ of pension systems and long-term care systems have been submitted to Austria, Belgium, Czech Republic, Germany, France, Hungary, Ireland, Luxembourg, The Netherlands, Poland and Slovenia. While it is clear that the rationale of these recommendations is to contain budgetary imbalances, how the choice of state was made is not quite evident. For example, it is not clear why the EU executive decided to spare Italy, whose general government debt stood at 150.8 per cent of GDP in 2021 and which, in 2019, had received a recommendation asking it to ‘implement fully past pension reforms to reduce the share of pensions in public spending’; something that, so far, has not only not been realised, neither is it even envisaged in the NRRP (Ales 2022).

Although the 2022 CSRs are still characterised by a more solidaristic and less commodifying approach than the pre-2020 editions, the return of budgetary considerations nuances their social dimension. Social and labour policies thus risk to be (again) approached as to variables that can be adjusted to redress the fiscal and macroeconomic instability of Member States.

Table 6 2022 social CSRs: EU-wide overview

		AT	BE	BG	CZ	CY	DE	DK	EE	ES	FI	FR	GR	HR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	
Wages	Reviewing wage indexation																												
	Wage-setting mechanisms																												
	Increase in specific sectors		●																										
Social dialogue																	○							●					
Employment protection legislation	Employment protection legislation											●	●										●	●					
	Health and safety																												
Labour market participation	Women	●											○		○														
	Older workers	○			○															●			○						
	Tax disincentives for second / low-income earners																												
	Training		●									●			●								●	●					
	Marginalised workers	●	○								○				●								●	●			●		
Youth employment	Youth guarantee																												
	School-to-work transition																												
	“Drop outs”																										○		
	Digital curricula																							●					
Pensions	Increase pension age											○								○			●						
	Reducing early retirement																			●									
	Pension reform				●		●					●			●	●			●			●	●					○	
	Social protection and assistance									●	●	●	●	●	●	○		○	●			●	●	●					
Child poverty	Income support								●					●				○	○										
	Short-time working schemes																												
	(Access to) social services																	●											
	Targeting social assistance				●		●							○				●	○			●	○						
	Long-term care reform	●	●						●														●				●		
Tax	Effective child support	●																											
	Childcare facilities														○								●						
Tax	Shifting the tax burden away from labour	○	●				●								○		●										●		
	Taxation reform to reduce inequality																			○		○						○	

Note: White dots refer to recommendations being formulated only in the recitals.
 Source: Author’s own elaboration.

4. Fiscal prudence and the green transition: what role for social and labour policies?

In the Introduction and in section 2 it was mentioned that the 2022 CSRs are accompanied by the exhortation to (re)adopt fiscal prudence and be more aware of the budgetary repercussions of public spending.¹⁴

In the view of the Commission and the Council, the emphasis on macroeconomic and fiscal stability is justified by many states having deviated, and not by a little, over the past two years from what the economic governance framework defines as optimal conditions for growth (Ladi and Tsarouhas 2020; European Commission 2021c). Suffice it to mention that, this year, the Commission carried out an in-depth review for 12 Member States, for ten of which it found that they are experiencing excessive macroeconomic imbalances.¹⁵ Also, only five Member States did not violate the SGP criteria (a deficit below 3 per cent of GDP and national debt below 60 per cent of GDP). It thus appears that the EU executive is preparing national governments for the deactivation of the SGP escape clause and a return to full fiscal surveillance.

It should be noted that, in 2020 (before the outbreak of the pandemic), the Commission had initiated a review of the economic governance framework (which also includes the SGP rules): a process that is still ongoing (European Commission 2020a). From what has emerged from the political debate, however, the direction does not seem to impose a radical change on the current system, which is rooted in general (and arbitrary) criteria and does not pay sufficient consideration to specific national contexts (Euractiv 2022; European Commission 2022d). The 2022 European Semester (and presumably also the next one) can therefore be considered as a sort of transition phase from the fiscal laxity granted during the Covid-19 crisis towards a more rigid approach to state budgets.

Already, in respect of those countries for which macroeconomic imbalances had been identified, the Commission has stated that the CSRs were formulated

14. All CSRs have the following recurrent recitals: 'The Commission noted that, based on the macroeconomic outlook of the 2022 winter forecast, transitioning from an aggregate supportive fiscal stance in 2020-2022 to a broadly neutral aggregate fiscal stance, while standing ready to react to the evolving economic situation, would appear appropriate in 2023'. Moreover, the first package CSR for all Member States included the following wording: 'for the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions'.

15. Cyprus, France, Germany, Hungary, Italy, The Netherlands, Portugal, Romania, Spain and Sweden.

‘in the light of the Commission’s in-depth review and this assessment’. Moreover, the CSRs brought to light a significant derogation to the fiscal tolerance demonstrated so far within the regime of the SGP escape clause. It was mentioned that, following a Commission decision then adopted by the Council, the escape clause exempts states with budgetary difficulties from implementing corrective measures in the context of the excessive deficit procedure. For countries like Romania, which had been subjected to an excessive deficit procedure just before the outbreak of the pandemic (Council of the European Union 2020), the activation of the escape clause meant that the deadline for the government to remedy the excessive budget was extended (European Commission 2021b). However, the Commission has now decided to accelerate the adoption of corrective instruments in relation to Romania and to request the Council to adopt a revised recommendation in the light of Article 3(5) of Regulation 1467/97 on ‘speeding up and clarifying the implementation of the excessive deficit procedure’. This is also reflected in the 2022 CSRs, which require Romania to ‘Pursue fiscal policies in line with the Council Recommendation of 18 June 2021 with a view to bringing an end to the situation of an excessive government deficit’.

The renewed emphasis on the fiscal and macroeconomic environment has a tangible impact on social and labour policies. There is a prevalence of recommendations which are ‘neutral’ from the point of view of public spending or which, when they involve social investments, are directly functional to activation and inclusion policies in the labour market (for instance the CSRs on training and skills). As also stressed by national and European trade unions (ETUC 2022), the recommendations are elusive with regard to the need to increase public funding for social protection, education and healthcare systems in order to promote their quality and accessibility. This is, furthermore, accompanied by a lack of a commitment to improve working conditions, combat precariousness (which is only addressed in sporadic recommendations), support wages and fight in-work poverty. On the other hand, the CSRs on pension and long-term care reforms are a clear example of the pressure that the economic governance framework exerts on social spending. And it is logical to assume that this pressure will intensify in the coming Semester cycles once the SGP escape clause has been deactivated.

All in all, what (re)emerges is the risk of social investment being considered by the EU executive mainly as functional with respect to the objectives of growth and fiscal stability – a scenario that is by no means new having characterised the EU’s approach to social policies at least since the creation of the European Monetary Union (EMU) (Degryse et al. 2013). The genuine enhancement and strengthening of social and labour protection policies that had occurred during the first phase of the management of the Covid-19 emergency therefore seems to be receding (Ferrera 2021).

As noted in the Introduction, fiscal and macroeconomic targets are not the only element with respect to which labour and social policies risk being seen as variables and thus approached in utilitarian terms. The other priority to which social policies might have to adapt is the green transition and the need

for energy diversification that has emerged in the wake of the Russian invasion of Ukraine. The adoption of NextGenerationEU has led to an acceleration in the rollout of renewables, requiring Member States to devote at least 37 per cent of RRF funds to ‘greening’ projects (European Commission 2021a). Added to this is the framework set up with the RePowerEU plan, which sets higher objectives in terms of the green transition.

The emphasis on the energy aspect is certainly reflected in the CSRs. Each Member State has received at least one recommendation on how to strengthen energy efficiency and diversification. Per se, this constitutes an innovation that contributes to achieving the sustainable growth objectives set by the Union. But, on the other hand, how can we ensure that the process of energy diversification and the transition towards renewables will be fair and just (Sabato et al. 2021)? In other words, how can we make the green transition go hand-in-hand with an increase in social welfare and an improvement in working conditions; and how can we avoid the risk of increasing the segmentations and inequalities already present in the labour market and redistributive systems? Additionally, how should we deal with the impact of rising energy costs on businesses and citizens, and with the resulting increase in the numbers of those at risk of poverty? The CSRs allude to the problem but do not propose actual solutions. What the Commission suggests to all Member States is to ‘make use of the Just Transition Mechanism in the context of cohesion policy to alleviate the socio-economic impact of the transition in the most affected regions, and to make use of the European Social Fund Plus to improve employment opportunities and strengthen social cohesion’. Furthermore, governments are recommended to provide ‘temporary and targeted support to households and firms most vulnerable to energy price hikes’, but this request risks being weakened because of its collocation within the macroeconomic CSR package, in which it is specified that ‘the growth of nationally-financed current expenditure [shall be] in line with an overall neutral policy stance’.

The danger that the reforms and policies implemented in the context of the green transition are not sufficiently embedded in a social framework has also been identified by Theodoropoulou et al. in analysing the implementation of RRF resources. They noticed that Member States tend to allocate RRF funds more for green transition objectives than for social ones and that this might be a ‘reason for concern about a new imbalance at the expense of the EU’s social dimension, beyond that which arises from the economic dimension; namely that there is an imbalance between the environmental/green and the social dimensions’ (Theodoropoulou et al. 2022).

Lastly, it is interesting to note that, in relation to the imbalance between social objectives on the one hand and fiscal and green priorities on the other, the impact of the instruments that were adopted with the intention of ‘socialising’ the European Semester – among them the European Pillar of Social Rights, the Social Scoreboard and consideration for the UN Sustainable Development Goals – is relatively low (Elomäki and Gaweda 2022). Admittedly, it ought to be acknowledged that the CSRs are largely consistent with the EPSR and

the UN SDGs. Indeed, the recommendations specify that the economic and social situation of the countries has been analysed also in the light of these instruments.¹⁶ Furthermore, in line with the strong labour market-oriented rationale of the EPSR (Petmesidou et al. 2022), the CSRs emphasise active labour market policies, reskilling and specific aspects of social assistance. However, it also emerges that consideration of the principles of the EPSR is, so far, insufficient to imbue European governance with an effective social policy. That recommendations on the fiscal sustainability of social spending are now resurfacing is a strong indicator in this sense and suggests that the emphasis on the social dimension in 2020 was most likely to be related to the activation of the escape clause of the SGP rather than to any greater impact of the Union's social benchmarking instruments. As mentioned, it is likely that the social outlook will further fade away once stricter fiscal and macroeconomic surveillance has again been activated. As observed by Crespy (2020), strong monetary and economic governance not being matched with adequate social policy instruments is particularly problematic. This calls for widespread institutional and political effort to rethink the actual weight of social objectives within the EU's overall sustainable growth strategy (Rainone and Pochet 2022).

16. The standard recital is the following: 'It [the Commission] also assessed [the Member State]'s progress on implementing the European Pillar of Social Rights and on achieving the EU headline targets on employment, skills and poverty reduction, as well as progress in achieving the UN's Sustainable Development Goals'.

5. Concluding remarks

Overall, the analysis conducted in this Report indicates that the social turn that occurred in 2020 is partly still traceable in the 2022 CSRs.

Strengthening the social safety net is among the recommendations that appear most often in the 2022 European Semester cycle. In particular, national governments are asked to target social assistance better and to improve the adequacy and coverage of their social protection systems, in line with what had already been observed in 2020 (when the emphasis on those aspects was even more pronounced). Moreover, the recommendations in the social sense are not limited to the sphere of social welfare. In fact, four states have received recommendations aimed at decreasing the most flexible and precarious forms of employment. In addition, a new category of social CSRs has appeared concerning inclusivity in education systems, addressed to five states (or seven, if recitals are also considered).

If, however, the 2020 CSRs had given a clear impression that the Union's recovery strategy was leading to an adjustment of the relationship between fiscal policy and national employment and social policies, by reinforcing the significance of the latter, this year's recommendations offer a partially different, and more cautious, picture.

In the 2022 CSRs there are indeed indications that the social turnaround brought along by the pandemic might fade away once the (political) decision to reactivate the SGP at full speed will be taken. While there are no deregulatory pressures in the area of employment protection (on the contrary, for some Member States), the EU executive has again emphasised the importance of macroeconomic and fiscal stability. This is reflected in the request, addressed in a rather large number of cases, to rationalise public spending on pension and long-term care systems. Therefore, a return to more active forms of spending review in the context of the European Semester might be expected. This risks reverberating into an incentive for national governments to adopt reforms that have a deteriorating effect on the social condition of the most vulnerable segments of the population. In addition, the 2022 CSRs do not address the issue of the high cost of living due to inflation, preferring to remain silent on the opportunity to increase wages.

Another interesting element that emerges from the 2022 CSRs is the absence of a proper link between the energy crisis and the green transition and the social challenges that these present. In fact, no guidance emerges from the

recommendations with respect to how social and labour policies can exercise a buffer function with respect to the energy issue (Sabato et al. 2021).

If the analysis outlined in this Report has brought to light the trends emerging in 2022, it cannot, however, be considered conclusive regarding the Union's approach to the role of social investment and labour policies. Indeed, the EU is in the midst of a transitional phase (Schmidt 2022). The Covid-19 pandemic seems to be having less and less of an impact on the economy and living conditions in the Union, but the outbreak of war in Ukraine has (directly and indirectly) led to a whole range of other disruptive social and economic consequences that the Union has to prepare to deal with. At the same time, the NGEU recovery strategy, the activation of the SGP escape clause and the financial assistance of the RRF have introduced a framework that incentivises a level of public spending whose spillover effects have yet to emerge in full. It is reasonable to expect that these innovations, albeit temporary, will leave a trace in the future approach of the Union to economic downturns and emergencies.

The main takeaway from this contribution is thus that the window of opportunity created during the period of pandemic crisis management is not yet closed, as it still leaves room for further enhancing the solidaristic and redistributive potential of EU governance (Ladi and Tsarouhas 2020). In order not to dissipate the progress made in the wake of the Covid-19 crisis, initiatives should be taken on various fronts. First, maintain some sort of budgetary flexibility, which could be done in the context of economic governance reform. Second, strengthen the relevance of social objectives within the context of the European Semester. A way to achieve that is to reinforce the impact of the existing instruments (EPSR and UN SDGs) and to deliver a better link between economic governance and the entire EU social acquis so as to provide a floor of rights that CSRs could not go beneath, as a sort of social conditionality. Lastly, it would be recommended that the EU institutions establish a clear framework on the relationship between social policies and the policies adopted in the context of the green transition/energy crisis. In the absence of a systemic approach in this direction, the solidaristic and social potential of the recent reforms, as well as the political openness that has been demonstrated so far, risk going astray.

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Annex 1

Overview by country of the social package recommendations

Country	2011		2012		2013		2014		2015	
	Total	Social	Total	Social	Total	Social	Total	Social	Total	Social
AT	5	2	7	2	7	3	5	2	4	2
BE	6	3	7	3	7	3	6	3	4	3
BG	7	3	7	2	7	3	6	3	5	2
CY	7	3	7	3	-	-	-	-	-	-
CZ	6	3	6	3	7	3	7	3	4	1
DE	4	1	4	1	4	1	4	2	3	1
DK	5	2	5	2	3	1	3	1	2	0
EE	4	1	5	2	5	2	5	2	3	2
EL	-	-	-	-	-	-	-	-	-	-
ES	7	3	8	5	9	3	8	3	4	1
FI	5	2	5	2	5	2	5	2	4	2
FR	5	2	5	2	6	3	7	3	6	3
HR	-	-	-	-	-	-	8	3	6	2
HU	5	2	7	3	7	2	7	2	5	2
IE	-	-	-	-	-	-	7	2	4	2
IT	6	2	6	2	6	1	8	2	6	1
LT	6	2	6	3	6	3	6	3	3	2
LU	4	3	5	2	6	3	5	3	3	2
LV	-	-	7	2	7	3	5	2	4	2
MT	5	3	6	3	5	2	5	2	4	2
NL	4	2	5	2	4	2	4	2	3	1
PL	7	3	6	2	7	2	6	2	4	2
PT	-	-	-	-	-	-	8	4	5	2
RO	-	-	-	-	8	3	8	4	4	1
SE	3	1	4	1	4	1	4	1	1	0
SI	6	3	7	4	9	2	8	2	4	1
SK	6	3	7	4	6	2	6	2	4	2
UK	5	2	6	2	6	2	6	2	3	1
	118	52	137	57	141	52	157	62	102	42
	44.1%		41.6%		36.1%		39.5%		41.2%	

Source: Author's own elaboration.

Annex 2

Evolution of the number of social CSRs (2011–2015)

Category	Sub-category	CSRs 2011	CSRs 2012	CSR 2013	CSR 2014	CSR 2015
Wages	Reviewing wage indexation	5	4	2	3	0
	Wage-setting mechanisms	8	8	7	11	11
	Increase in specific sectors	/	/	/	/	/
	Subtotal	13	12	9	14	11
Social dialogue		/	/	/	/	/
Employment protection legislation	Employment protection legislation	6	8	4	8	4
	Health and safety	/	/	/	/	/
	Subtotal	6	8	4	8	4
Labour market participation	Women	6	9	5	7	11
	Older workers	8	7	12	10	8
	Tax disincentives for second/ low-income earners	3	2	3	8	7
	Training	/	/	/	/	/
	Marginalised workers	/	/	/	/	/
	Subtotal	17	18	20	25	26
Youth employment	Youth guarantee	0	0	12	8	15
	School-to-work transition	9	14	13	21	16
	'Drop-outs'	4	7	6	3	6
	Digital curricula	/	/	/	/	/
	<i>Inclusivity in education system</i>	/	/	/	/	/
	Subtotal	13	21	31	32	37
Pensions	Increase pension age	13	12	11	11	4
	Reducing early retirement	12	11	10	7	4
	Pension reform	/	/	/	/	14
	Subtotal	25	23	21	18	22
Social protection / assistance	Social protection systems (in general)	4	2	5	9	7
	Income support	/	/	/	/	/
	Short-time working schemes	/	/	/	/	/
	(Access to) social services	0	1	2	3	2
	Targeting social assistance	2	4	3	10	10
	<i>Long-term care reform</i>	/	/	/	/	/
	Subtotal	6	7	10	22	19
Child poverty	Effective child support	0	1	2	3	1
	Childcare facilities	6	7	9	9	9
	Subtotal	6	8	11	12	10
Tax	Shifting the tax burden away from labour	9	9	10	9	14
	Taxation reform to reduce inequality	/	/	/	/	/
	Subtotal	9	9	10	9	14
Total		95	106	116	140	143

Source: Author's own elaboration based on ETUI previous analyses (Clauwaert 2015).

Annex 3

The 2011-2020 social CSRs, EU-wide, by year

Country-specific recommendations 2011-2012 - (social field only)

		AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	HU	IT	LT	LU	MT	NL	PL	SE	SI	SK	UK
Wages	Reviewing wage indexation		●		●					●						●	●						
	Reviewing wage-setting system - align with productivity developments		●	●	●					●		●		●			●	●					
EPL	Adjusting employment protection legislation					●		●				●		●	●							●	
Labour market participation	Enhancing participation of women				●	●				●			●	●						●			
	Enhancing participation of older workers, promoting active ageing, LLL		●	●	●	●						●				●	●					●	
	Reducing tax disincentives for second earners						●							●				●					
Youth employment	Facilitating transition school to work by incentives for companies to hire young people																						
	Facilitating transition school to work through apprenticeships and work-based learning					●		●	●	●	●					●				●		●	●
	Reducing school/education 'drop outs'	●						●		●							●						
Pensions	Explicit link between pensionable age and life expectancy	●	●	●	●	●				●	●					●	●	●	●		●	●	
	Reducing early retirement	●	●	●				●		●	●					●	●	●	●		●	●	
Vulnerable	Ensuring the adequacy and coverage of social protection systems	●							●					●									●
	(Access to) quality social services																						
	Better targeting social assistance				●											●							
Child poverty	Making child support more effective																						
	Access to and quality of childcare services	●				●	●						●	●						●			
Tax	Shift away from tax on labour (incl. attention for low income earners)	●	●			●	●		●	●		●	●										●

Source: Country-specific recommendations 2011-2012; EL, IE, LV, PT and RO did not get specific recommendations but were in general recommended to implement their respective Memorandums of Understanding (incl. eventual subsequent supplements).

Country-specific recommendations 2012-2013 - (social field only)

		AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	HU	IT	LT	LU	LV	MT	NL	PL	SE	SI	SK	
Wages	Reviewing wage indexation		●		●											●		●						
	Reviewing wage-setting system - align with productivity developments		●				●				●	●		●					●			●	●	
EPL	Adjusting employment protection legislation							●				●		●	●				●	●	●	●		
Labour market participation	Enhancing participation of women	●				●	●						●	●				●		●			●	
	Enhancing participation of older workers, promoting active ageing, LLL	●	●							●		●				●		●	●			●		
	Reducing tax disincentives for second earners						●												●					
Youth employment	Facilitating transition school to work by incentives for companies to hire young people									●	●													
	Facilitating transition school to work through apprenticeships and work-based learning						●	●	●	●		●		●	●	●	●	●	●	●		●	●	
	Reducing school/education 'drop outs'	●					●	●		●			●	●			●							
Pensions	Explicit link between pensionable age and life expectancy	●	●		●					●	●				●	●		●	●	●		●	●	
	Reducing early retirement	●	●	●		●		●			●					●		●	●	●		●		
Vulnerable	Ensuring the adequacy and coverage of social protection systems				●				●															
	Access to quality social services			●																				
	Better targeting social assistance			●					●						●		●							
Child poverty	Making child support more effective								●															
	Facilitating access to childcare services			●																				
Tax	Shift away from labour, with focus on low income earners	●	●			●	●			●		●	●				●						●	

Source: Country-specific recommendations 2012-2013; note that EL, IE, PT and RO did not get specific recommendations but were in general recommended to implement their respective Memorandums of Understanding (incl. eventual subsequent supplements).

Country-specific recommendations 2013-2014 - (social field only)

		AT	BE	BG	CZ	DE	DK	EE	ES	FI	FR	HU	IT	LT	LU	LV	MT	NL	PL	RO	SE	SI	SK	UK	
Wages	Reviewing wage indexation		●												●										
	Reviewing wage-setting system - align with productivity developments		●			●				●	●		●		●								●		
EPL	Adjusting employment protection legislation										●			●					●	●					
Labour market participation	Enhancing participation of women	●										●	●					●		●					
	Enhancing participation of older workers, promoting active ageing, LLL	●	●	●	●						●			●	●			●	●	●	●		●		
	Reducing tax disincentives for second earners								●				●						●						
Youth employment	Youth guarantee			●					●	●	●	●	●		●				●	●			●	●	
	Facilitating transition school to work by incentives for companies to hire young people																		●	●	●		●	●	
	Facilitating transition school to work through apprenticeships and work-based learning		●								●			●		●	●		●		●			●	
	Reducing school/education 'drop outs'	●						●	●				●					●		●					
Pensions	Explicit link between pensionable age and life expectancy	●	●	●	●			●	●	●	●			●	●				●				●		
	Reducing early retirement	●	●	●	●			●		●				●	●			●		●					
Vulnerable	Ensuring the adequacy and coverage of social protection systems			●									●						●	●				●	
	(Access to) quality social services			●					●															●	
	Better targeting social assistance													●						●				●	
Child poverty	Making child support more effective			●								●													
	Access to and quality of childcare services				●	●						●	●					●		●	●			●	●
Tax	Shift away from tax on labour (incl. attention for low income earners)	●			●	●					●	●	●			●			●					●	●

Source: Country-specific recommendations 2013-2014; CY, EL, IE, and PT did not get specific recommendations but were in general recommended to implement their respective Memorandums of Understanding (incl. eventual subsequent supplements).

Country-specific recommendations 2014-2015 - (social field only)

		AT	BE	BG	CZ	DE	DK	EE	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK
Wages	Reviewing wage indexation		●														●								●		
	Reviewing wage-setting system - align with productivity developments		●			●			●		●	●			●		●				●		●	●		●	
EPL	Adjusting employment protection legislation									●	●	●				●				●	●	●	●			●	
Labour market participation	Enhancing participation of women	●												●	●					●	●	●				●	
	Enhancing participation of older workers, promoting active ageing, LLL	●		●	●				●	●	●					●	●				●		●		●		
	Reducing tax disincentives for second earners	●				●		●	●				●		●		●							●			
Youth employment	Youth guarantee			●					●			●		●	●							●	●			●	
	Facilitating transition school to work by incentives for companies to hire young people						●				●	●	●									●		●			
	Facilitating transition school to work through apprenticeships and work-based learning					●	●	●		●	●	●		●	●	●		●	●		●		●	●		●	●
	Reducing school/education 'drop outs'		●							●														●			
Pensions	Explicit link between pensionable age and life expectancy	●	●	●	●					●		●				●	●										
	Reducing early retirement	●	●	●		●						●				●	●			●		●					
Vulnerable	Ensuring the adequacy and coverage of social protection systems			●		●			●		●	●	●		●	●					●					●	
	(Access to) quality social services							●	●	●																●	
	Better targeting social assistance			●								●	●		●	●		●					●	●		●	●
Child poverty	Making child support more effective			●				●						●													
	Access to and quality of childcare services				●	●		●						●	●							●		●		●	●
Tax	Shift away from tax on labour (incl. attention for low income earners)	●	●		●		●				●			●	●		●				●						

Source: Country specific recommendations 2014-2015; CY and EL did not get specific recommendations but were in general recommended to implement their respective Memorandums of Understanding (incl. eventual subsequent supplements).

Country-specific recommendations 2015-2016 - (social field only)

		AT	BE	BG	CZ	DE	DK	EE	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	
Wages	Reviewing wage indexation																											
	Reviewing wage-setting system -align with productivity developments		●	●					●	●	●	●			●		●					●	●			●		
EPL	Adjusting Employment Protection Legislation					●				●					●							●						
Labour market participation	Enhancing participation of women	●			●	●		●						●	●		●		●			●				●	●	
	Enhancing participation older workers, promoting active ageing, LLL	●	●	●					●							●	●									●	●	
	Reducing tax disincentives for second/ low income earners				●	●		●					●			●	●	●										
Youth employment	Youth employment / guarantee		●	●	●		●	●	●	●				●	●		●				●	●	●	●		●	●	
	Facilitating transition education / school to work	●		●	●		●	●	●			●				●			●			●			●			
	Apprenticeships / work-based learning							●								●		●								●	●	
	Reducing school/education "drop outs"			●			●						●		●				●					●				
Pensions	Explicit link between pensionable age and life expectancy	●	●														●		●									
	Reducing early retirement					●			●		●						●											
	Pension reform	●	●		●				●	●	●					●		●	●	●	●	●	●	●		●		
Vulnerable	Ensuring the adequacy and coverage of social protection systems			●		●		●		●	●	●			●													
	(Access to) quality social services							●	●																			
	Better targeting social assistance							●			●	●	●	●	●	●	●	●				●	●					
Child poverty	Making child support more effective							●																				
	Access to and quality of childcare services	●			●		●							●				●			●	●				●	●	
Tax	Shift away from tax on labour (incl. attention for low income earners)	●	●		●	●		●		●		●	●	●	●	●	●			●			●					

Source: Country-specific recommendations 2015-2016; CY and EL did not receive specific recommendations but were in general recommended to implement their respective Memorandums of Understanding (incl. any subsequent supplements).

Country-specific recommendations 2016-2017 - (social field only)

		AT	BE	BG	CZ	CY	DE	DK	EE	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK
Wages	Reviewing wage indexation																											
	Reviewing wage-setting system -align with productivity developments	•	•	•	•				•		•	•	•						•	•				•	•			
EPL	Adjusting Employment Protection Legislation		•		•		•		•		•											•	•	•				
Labour market participation	Enhancing participation of women	•			•		•		•							•								•			•	
	Enhancing participation older workers, promoting active ageing, LLL		•								•											•					•	
	Reducing tax disincentives for second/ low income earners		•				•		•				•		•													
Youth employment	Youth employment / guarantee			•		•				•		•				•								•			•	
	Facilitating transition education / school to work		•	•						•		•		•							•		•					
	Apprenticeships / work-based learning									•		•							•									•
	Reducing school/education "drop outs"	•	•	•					•					•											•			
Pensions	Explicit link between pensionable age and life expectancy	•	•		•													•					•					
	Reducing early retirement						•			•	•	•						•										
	Pension reform	•	•	•							•		•					•	•		•	•	•	•			•	•
Social protection/ assistance	Ensuring the adequacy and coverage of social protection systems										•	•	•															
	(Access to) quality social services			•					•	•									•					•				
	Better targeting social assistance			•									•	•					•									
Child poverty	Making child support more effective				•																							
	Access to and quality of childcare services								•						•	•							•		•		•	•
Tax	Shift away from tax on labour (incl. attention for low income earners)	•	•		•		•				•	•	•	•	•	•	•	•	•	•	•	•	•					

Source: Country-specific recommendations 2016-2017; EL did not receive any specific recommendations but was in general recommended to implement its respective Memorandums of Understanding (including any subsequent supplements).

Country-specific recommendations 2017-2018 - (social field only)

		AT	BE	BG	CZ	CY	DE	DK	EE	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK
Wages	Reviewing wage indexation																											
	Reviewing wage-setting system -align with productivity developments	•	•	•		•	•		•		•	•	•			•			•		•		•	•				
EPL	Adjusting Employment Protection Legislation					•		•		•	•	•										•	•					
Labour market participation	Enhancing participation of women	•			•		•		•												•		•		•			•
	Enhancing participation older workers, promoting active ageing, LLL		•					•			•		•						•		•		•				•	
	Reducing tax disincentives for second/ low income earners		•							•				•		•				•								•
Youth employment	Youth employment / guarantee			•		•		•		•	•					•							•	•				
	Facilitating transition education / school to work		•	•								•										•		•				
	Apprenticeships / work-based learning																			•								•
	Reducing school/education "drop outs"										•		•		•							•		•	•			
Pensions	Explicit link between pensionable age and life expectancy	•			•								•				•	•				•		•				•
	Reducing early retirement											•							•									
	Pension reform	•		•	•		•											•	•	•	•	•	•	•			•	•
Social protection/ assistance	Ensuring the adequacy and coverage of social protection systems			•					•		•	•	•	•					•			•						
	(Access to) quality social services			•					•	•	•														•			
	Better targeting social assistance			•					•	•	•		•	•		•				•								
Child poverty	Making child support more effective														•													
	Access to and quality of childcare services					•		•		•			•		•	•								•				•
Tax	Shift away from tax on labour (incl. attention for low income earners)	•	•									•				•	•	•										

Source: Country-specific recommendations 2017-2018; EL did not receive specific recommendations but was in general recommended to implement their respective Memorandums of Understanding (including any subsequent supplements).

Country-specific recommendations 2018-2019 - (social field only)

		AT	BE	BG	CZ	CY	DE	DK	EE	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	
Wages	Reviewing wage indexation											•																	
	Reviewing wage-setting system -align with productivity developments	•	•	•		•			•		•	•	•						•	•				•	•				
EPL	Adjusting Employment Protection Legislation		•		•		•			•		•										•	•	•					
Labour market participation	Enhancing participation of women	•			•		•		•							•									•			•	
	Enhancing participation older workers, promoting active ageing, LLL		•				•												•				•				•		
	Reducing tax disincentives for second/ low income earners	•	•				•								•		•	•		•									
Youth employment	Youth employment / guarantee	•		•		•				•	•	•				•													
	Facilitating transition education / school to work																												
	Apprenticeships / work-based learning											•	•				•		•										•
	Reducing school/education “drop outs”	•				•				•					•		•				•				•	•		•	
Pensions	Explicit link between pensionable age and life expectancy	•			•								•					•		•		•		•		•		•	
	Reducing early retirement	•											•						•		•						•		
	Pension reform	•	•		•		•					•	•		•	•	•	•	•	•	•	•	•	•	•		•		
Social protection/ assistance	Ensuring the adequacy and coverage of social protection systems			•								•																	•
	(Access to) quality social services								•	•	•					•													
	Better targeting social assistance			•					•	•	•		•	•			•		•					•	•			•	
Child poverty	Making child support more effective									•						•													
	Access to and quality of childcare services	•			•		•						•	•	•	•							•					•	•
Tax	Shift away from tax on labour (incl. attention for low income earners)	•	•				•					•			•	•	•	•		•									

Source: Country-specific recommendations 2018-2019; EL did not receive specific recommendations but was in general recommended to implement their respective Memorandums of Understanding (incl. any subsequent supplements); ETUI own classifications / calculations.

Country-specific recommendations 2019-2020 - (social field only)

		AT	BE	BG	CZ	CY	DE	DK	EE	EL	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK
Wages	Reviewing wage indexation																												
	Reviewing wage-setting system -align with productivity developments			•		•	•		•					•									•			•			
EPL	Adjusting Employment Protection Legislation										•		•										•		•				
Labour market participation	Enhancing participation of women	•			•		•		•	•	•	•		•		•						•		•		•		•	•
	Enhancing participation older workers, promoting active ageing, LLL		•				•												•	•	•			•				•	
	Reducing tax disincentives for second/ low income earners		•					•							•		•				•								
Youth employment	Youth employment / guarantee	•				•		•		•	•						•				•				•		•	•	
	Facilitating transition education / school to work																												
	Apprenticeships / work-based learning			•										•		•	•												•
	Reducing school/education "drop outs"			•					•	•	•				•		•					•				•			•
Pensions	Explicit link between pensionable age and life expectancy	•			•																•		•		•		•		
	Reducing early retirement	•	•											•			•				•		•		•		•		
	Pension reform	•	•		•		•			•			•			•	•	•	•	•	•	•	•	•	•	•	•	•	•
Social protection/ assistance	Ensuring the adequacy and coverage of social protection systems			•									•																
	(Access to) quality social services			•					•	•		•					•	•			•								
	Better targeting social assistance			•					•	•	•	•	•	•	•	•	•	•	•	•	•				•				•
Child poverty	Making child support more effective										•																		
	Access to and quality of childcare services	•			•	•			•						•	•	•	•			•				•				•
Tax	Shift away from tax on labour (incl. attention for low income earners)	•	•				•			•					•	•	•	•			•								

Source: Country-specific recommendations 2019-2020; ETUI own classifications / calculations.

Country-specific recommendations 2020-2021 - (social field only)

		AT	BE	BG	CZ	CY	DE	DK	EE	EL	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	
Wages	Reviewing wage indexation																													
	Wage-setting mechanisms																													
	* Increase in specific sectors	○														○								○						
* Social Dialogue				○	○	○			○	○	○	○		○	●	○		○						●	●		○	○		
Employment protection legislation	Employment protection legislation	○			○	●				○	○		○	○		●	●			●			●	●		●				
	* Health and safety	○				○		○																						
Labour market participation	Women	○			○	○				○					○		○							○	○					
	Older workers																			○				○	○					
	Tax disincentives for second / low-income earners																													
	* Training digital literacy	●	●	●	●	●		○		○	●	○	●	●	●	●	●	●	○	○	○	○	○	○	○	○	○	○	○	○
	* Marginalised workers	●	○	○	○	○				○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○
Youth employment	Youth guarantee	●	●	○	○	○				○	○				○	○	○					○	○			○				
	School-to-work transition via companies					○																								
	Apprenticeships/work-based learning																													
	'Drop-outs'			○															○				○			○			○	
	* Digital curricula	●	○	●	●	○	○				○	○		○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○
Pensions	Link pensionable age to life expectancy																													
	Reducing early retirement																													
	Pension reform											○									○									
Social protection/ assistance	Social protection systems (general)	●	●	○	○	○			●	●	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	
	* Income support	○		○	○	○	○		○	○	○		○	○	○	○	○	○			○	○	○	○	○	○	○	○	○	
	* Short-time schemes			○					○	○	○		○	○	○	○	○				○	○	○	○	○	○	○	○	○	
	(Access to) quality social services		●	●	●				●	●	○	●		●	●	●	●	●	●	○	○	○	○	○	○	○	○	○	○	
	Targeting social assistance		●	○					○	○	○				○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○
Child poverty	Effective child support									○						○							○	○					○	
	Childcare facilities																													
Tax	Shift tax burden away from labour/ broaden tax base	○	○																											
	* Taxation reform to reduce inequality	○																	●						○					

Note: The full black dots indicate explicit recommendations; the white empty dots indicate implicit recommendations.

Annex 4¹⁷

CSRs packages with relevance to the social and labour areas

AT – Austria

CSRs 2019	CSRs 2020	CSRs 2022
<p>1. Ensure the sustainability of the health, long-term care, and pension systems, including by adjusting the statutory retirement age in view of expected gains in life expectancy. Simplify and rationalise fiscal relations and responsibilities across layers of government and align financing and spending responsibilities.</p>		<p>1. (...) For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Ensure the adequacy and fiscal sustainability of the long-term care system. Simplify and rationalise fiscal relations and responsibilities across layers of government and align financing and spending responsibilities. Improve the tax mix to support inclusive and sustainable growth.</p>
<p>2. Shift taxes away from labour to sources less detrimental for inclusive and sustainable growth. Support full-time employment among women, including by improving childcare services, and boost labour market outcomes for the low skilled, in cooperation with the social partners. Raise the levels of basic skills for disadvantaged groups, including people with a migrant background.</p>	<p>2. Ensure equal opportunities in education and increased digital learning</p>	<p>3. Boost labour market participation of women, including by enhancing quality childcare services, and improve labour market outcomes for disadvantaged groups.</p>

¹⁷ For practical and ‘readability’ reasons this table has been limited to the CSRs of 2019 to 2022. Readers who would like to consult the texts of comparable earlier recommendations from 2011 to 2018 are advised to consult Annex 3 of Clauwaert (2015), (2016), (2017), (2018), (2019) and Rainone (2020).

BE – Belgium

CSRs 2019	CSRs 2020	CSRs 2022
1. (...) Continue reforms to ensure the fiscal sustainability of the long-term care and pension systems, including by limiting early exit possibilities from the labour market. (...)		1. (...) For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Prioritise reforms to improve the fiscal sustainability of long-term care, including by promoting a cost efficient use of the different care settings. Reform the taxation and benefit systems to reduce disincentives to work by shifting the tax burden away from labour and by simplifying the tax and benefit system. Reduce tax expenditures and make the tax system more investment-neutral.
2. Remove disincentives to work and strengthen the effectiveness of active labour market policies , in particular for the low skilled, older workers and people with a migrant background. Improve the performance and inclusiveness of the education and training systems and address skills mismatches.	2. Mitigate the employment and social impact of the COVID-19 crisis, notably by promoting effective active labour market measures and fostering skills development.	3. Address labour shortages and skills mismatches, in particular by improving the performance and inclusiveness of the education and training system, enhancing the quality and labour market relevance of vocational education and training and developing more flexible and attractive career paths and training for teachers.

BG – Bulgaria

CSRs 2019	CSRs 2020	CSRs 2022
1. Improve tax collection through targeted measures in areas such as fuel and labour taxes. Upgrade State-owned enterprise corporate governance by adopting and putting into effect the forthcoming legislation.		No social CSRs
4. Strengthen employability by reinforcing skills, including digital skills. Improve the quality, labour market relevance, and inclusiveness of education and training , in particular for Roma and other disadvantaged groups. Address social inclusion through improved access to integrated employment and social services and more effective minimum income support. (...)	2. Ensure adequate social protection and essential services for all and strengthen active labour market policies. Improve access to distance working and promote digital skills and equal access to education. Address the shortcomings in the adequacy of the minimum income scheme.	
	1. (...) Mobilise adequate financial resources to strengthen the resilience, accessibility and capacity of the health system , and ensure a balanced regional distribution of health workers , matching population needs.	

CY – Cyprus

CSRs 2019	CSRs 2020	CSRs 2022
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. (...)	1. (...) Mobilise adequate financial resources to strengthen the resilience, accessibility and capacity of the health system , and ensure a balanced regional distribution of health workers , matching population needs.	No social CSRs
3. Complete reforms aimed at increasing the effectiveness of the public employment services and reinforce outreach and activation support for young people. Deliver on the reform of the education and training system, including teacher evaluation, and increase employers' engagement and learners' participation in vocational education and training, and affordable childhood education and care. (...)	2. Provide adequate income replacement and access to social protection for all. Strengthen public employment services, promote flexible working arrangements and improve the labour market relevance of education and training.	
4. Focus investment-related economic policy on sustainable transport, environment, in particular waste and water management, energy efficiency and renewable energy, digitalisation, including digital skills , and research and innovation, taking into account territorial disparities within Cyprus. (...)		
1. (...) Strengthen the supervision capacities in the non-bank financial sector, including by fully integrating the insurance and pension-funds supervisors.		

CZ – Czechia

CSRs 2019	CSRs 2020	CSRs 2022
1. Improve long-term fiscal sustainability of the pension and healthcare systems . (...)	1. (...) Ensure the resilience of the health system , strengthen the availability of health workers , primary care and the integration of care, and deployment of e-health services.	1. (...) Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Take measures to ensure the long-term fiscal sustainability of public finances, including the sustainability of the pension system .
2. Foster the employment of women with young children, including by improving access to affordable childcare , and of disadvantaged groups. Increase the quality and inclusiveness of the education and training systems , including by fostering technical and digital skills and promoting the teaching profession.	3. Support employment through active labour market policies , the provision of skills , including digital skills , and access to digital learning .	3. Strengthen the provision of social and affordable housing, including by adopting a specific legislative framework for social housing and improved coordination between different public bodies.

DE – Germany

CSRs 2019	CSRs 2020	CSRs 2022
1. (...) Shift taxes away from labour to sources less detrimental to inclusive and sustainable growth. (...)		1. (...) Expand public investment for the green and digital transition and for energy security, including by making use of the RRF, RePowerEU and other EU funds. For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the tax mix for more inclusive and sustainable growth , in particular by improving tax incentives to increase hours worked . Safeguard the long-term sustainability of the pension system .
1. Reduce disincentives to work more hours, including the high tax wedge, in particular for low-wage and second earners . Take measures to safeguard the long-term sustainability of the pension system , while preserving adequacy. Strengthen the conditions that support higher wage growth, while respecting the role of the social partners . Improve the educational outcomes and skills levels of disadvantaged groups .	2. (...) Focus investment on (...) digital infrastructure and skills, housing, education and research and innovation .	

DK – Denmark

CSRs 2019	CSRs 2020	CSRs 2022
1. Focus investment-related economic policy on education and skills , research and innovation to broaden the innovation base to include more companies, and on sustainable transport to tackle road congestion.	No social CSRs	1. (...) Stimulate investment in the construction of affordable housing to alleviate the most pressing needs. Increase the financial resilience of highly indebted borrowers.

EE – Estonia

CSRs 2019	CSRs 2020	CSRs 2022
	1. (...) Improve the accessibility and resilience of the health system , including by addressing the shortage of health workers , strengthening primary care and ensuring the supply of critical medical products.	
2. Address skills shortages and foster innovation by improving the capacity and labour market relevance of the education and training system . Improve the adequacy of the social safety net and access to affordable and integrated social services . Take measures to reduce the gender pay gap , including by improving wage transparency.	2. Strengthen the adequacy of the social safety net , including by broadening the coverage of unemployment benefits .	3. Strengthen social protection , including by extending the coverage of unemployment benefits , in particular to those with short work spells and in non-standard forms of work. Improve the affordability and quality of long-term care , in particular by ensuring its sustainable funding and integrating health and social services.

ES – Spain

CSRs 2019	CSRs 2020	CSRs 2022
2. Ensure that employment and social services have the capacity to provide effective support. Foster transitions towards open-ended contracts , including by simplifying the system of hiring incentives. Improve support for families and address coverage gaps in national unemployment assistance and regional minimum income schemes . Reduce early school leaving and improve educational outcomes, taking into account regional disparities. Increase cooperation between education and businesses with a view to improving the provision of labour market relevant skills and qualifications, in particular for information and communication technologies.	2. Support employment through arrangements to preserve jobs , effective hiring incentives and skills development . Reinforce unemployment protection , in particular for atypical workers . Improve coverage and adequacy of minimum income schemes and family support , as well as access to digital learning .	No social CSRs
1. (...) Preserve the sustainability of the pension system . (...)		

FI – Finland

CSRs 2019	CSRs 2020	CSRs 2022
1. (...) Improve the cost-effectiveness of and equal access to social and healthcare services.	1. (...) Address shortages of health workers to strengthen the resilience of the health system and improve access to social and health services.	1. (...) For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Present policy proposals for social security reform, aiming to increase the efficiency of the system of social benefits , improving incentives to work , and also supporting the long-term sustainability of public finances.
2. Improve incentives to accept work and enhance skills and active inclusion, notably through well-integrated services for the unemployed and the inactive.	2. Strengthen measures to support employment and bolster active labour market policies .	

FR – France

CSRs 2019	CSRs 2020	CSRs 2022
1. Reform the pension system progressively to unify the rules of the different pension regimes, with a view to enhancing their fairness and sustainability.		1. (...) For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. Reform the pension system progressively to unify the rules of the different pension regimes to enhance fairness while underpinning sustainability.
2. Foster labour market integration for all job seekers, ensure equal opportunities with a particular focus on vulnerable groups including people with a migrant background and address skills shortages and mismatches.	3. Mitigate the employment and social impact of COVID-19 crisis, including by promoting skills and active support for all jobseekers.	3. Address the shortage of skills by raising the level of basic skills, providing additional work-based learning options and improving the learning outcomes of all students, notably by adapting resources and methods to the needs of disadvantaged students and schools and by improving the working conditions and continuous training of teachers.

GR – Greece

CSRs 2019	CSRs 2020	CSRs 2022
<p>2. Focus investment-related economic policy on sustainable transport and logistics, environmental protection, energy efficiency, renewable energy and interconnection projects, digital technologies, R&D, education, skills, employability, health, and the renewal of urban areas, taking into account regional disparities and the need to ensure social inclusion.</p>	<p>1. (...) Strengthen the resilience of the health system and ensure adequate and equal access to health care.</p>	<p>1. (...) Build on reforms undertaken as part of the recovery and resilience plan, improve the investment friendliness of the taxation system by introducing an advance tax ruling system and review the structure of the tax burden on the self-employed. Safeguard the efficiency of the public administration while ensuring it can attract the right skills and preserving consistency with the unified wage grid.</p>
	<p>2. Mitigate the employment and social impacts of the COVID-19 crisis, including by implementing measures such as short-time working schemes and ensuring effective activation support.</p>	<p>3. With a view to ensuring adequate and equal access to healthcare, complete the rollout of primary healthcare reform in line with the framework amended under enhanced surveillance, including staffing of all primary healthcare units, implementing population registration and introducing effective gatekeeping by general practitioners.</p>

HR – Croatia

CSRs 2019	CSRs 2020	CSRs 2022
<p>2. Deliver on education reform and improve both access to education and training at all levels and their quality and labour market relevance. Consolidate social benefits and improve their capacity to reduce poverty. Strengthen labour market measures and institutions and their coordination with social services. In consultation with the social partners, introduce harmonised wage-setting frameworks across the public administration and public services.</p>	<p>2. Strengthen labour market measures and institutions and improve the adequacy of unemployment benefits and minimum income schemes. Increase access to digital infrastructure and services. Promote the acquisition of skills.</p>	<p>No social CSRs</p>
	<p>1. (...) Promote the balanced geographical distribution of health workers and facilities, and closer cooperation between all levels of administration and investments in e-health.</p>	

HU – Hungary

CSRs 2019	CSRs 2020	CSRs 2022
	1. (...) Address shortages of health workers and ensure an adequate supply of critical medical products and infrastructure to increase the resilience of the health system. Improve access to quality preventive and primary care services.	1. (...) For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the long-term sustainability of the pension system, while preserving adequacy in particular through addressing income inequalities.
2. Continue the labour market integration of the most vulnerable groups in particular by upskilling, and improve the adequacy of social assistance and unemployment benefits. Improve education outcomes and increase the participation of disadvantaged groups, in particular Roma, in quality mainstream education. (...)	2. Protect employment through enhanced short-time working arrangements and effective active labour market policies and extend the duration of unemployment benefits . Improve the adequacy of social assistance and ensure access to essential services and quality education for all.	3. Continue the labour market integration of the most vulnerable groups, in particular through upskilling, and extend the duration of unemployment benefits. Improve the adequacy of social assistance and ensure access to essential services and adequate housing for all. Improve education outcomes and increase the participation of disadvantaged groups, in particular Roma, in quality mainstream education. Improve access to quality preventive and primary care services.
4. (...) Improve the quality and transparency of the decision-making process through effective social dialogue and engagement with other stakeholders and through regular, appropriate impact assessments. Continue simplifying the tax system, while strengthening it against a risk of aggressive tax planning. (...)	4. Ensure that any emergency measures be strictly proportionate , limited in time and in line with European and international standards and do not interfere with business activities and the stability of the regulatory environment. Ensure effective involvement of social partners and stakeholders in the polymaking process . Improve competition in public procurement.	

IE – Ireland

CSRs 2019	CSRs 2020	CSRs 2022
2. (...) Increase access to affordable and quality childcare .	2. Support employment through developing skills. Address the risk of the digital divide , including in the education sector . Increase the provision of social and affordable housing .	1. (...) For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Address the expected increase in age-related pension expenditure by ensuring the fiscal sustainability of the state pension system.
1. Achieve the medium-term budgetary objective in 2020. Use windfall gains to accelerate the reduction of the general government debt ratio. Limit the scope and number of tax expenditures, and broaden the tax base . Continue to address features of the tax system that may facilitate aggressive tax planning, and focus in particular on outbound payments. Address the expected increase in age-related expenditure by making the healthcare system more cost-effective and by fully implementing pension reform plans .	1. (...) Improve accessibility of the health system and strengthen its resilience, including by responding to the health workforce's needs and ensuring universal coverage for primary care .	

IT – Italy

CSRs 2019	CSRs 2020	CSRs 2022
<p>2. Step up efforts to tackle undeclared work. Ensure that active labour market and social policies are effectively integrated and reach out notably to young people and vulnerable groups. Support women's participation in the labour market through a comprehensive strategy, including through access to quality childcare and long-term care. Improve educational outcomes, also through adequate and targeted investment, and foster upskilling, including by strengthening digital skills.</p>	<p>3. Provide adequate income replacement and access to social protection, in particular for atypical workers. Mitigate the employment impact of the COVID-19 crisis, including through flexible working arrangements and active support to employment. Strengthen distance learning and skills, including digital ones.</p>	<p>1. (...) For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions and ensuring credible and gradual debt reduction and fiscal sustainability in the medium term through gradual consolidation, investment and reforms. In order further to reduce taxes on labour and increase the efficiency of the system, adopt and appropriately implement the enabling law on tax reform, particularly by reviewing effective marginal tax rates, aligning the cadastral values to current market values, streamlining and reducing tax expenditures, also for VAT, and environmentally harmful subsidies while ensuring fairness, and by reducing the complexity of the tax code.</p>
<p>1. Ensure a nominal reduction of net primary government expenditure of 0.1% in 2020, 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. Fight tax evasion, especially in the form of omitted invoicing, including by strengthening the compulsory use of e-payments including through lower legal thresholds for cash payments. Implement fully past pension reforms to reduce the share of pensions in public spending and create space for other social and growth-enhancing spending.</p>		
<p>3. (...) Improve the effectiveness of public administration, including by investing in the skills of public employees, by accelerating digitalisation, and by increasing the efficiency and quality of local public services. (...)</p>		

LT – Lithuania

CSRs 2019	CSRs 2020	CSRs 2022
1. Improve tax compliance and broaden the tax base to sources less detrimental to growth. Address income inequality , poverty and social exclusion, including by improving the design of the tax and benefit system .	1. (...) Improve the accessibility and quality of health services .	
2. Improve quality and efficiency at all education and training levels , including adult learning. (...)	2. Mitigate the impact of the COVID-19 crisis on employment. Increase the funding and coverage of ALMP measures and promote skills . Ensure the coverage and adequacy of the social safety net and improve the effectiveness of the tax and benefit system to protect against poverty.	3. Strengthen primary and preventive care . Reduce fragmentation in the planning and delivery of social services and improve their personalisation and integration with other services . Improve access to and the quality of social housing .

LU – Luxembourg

CSRs 2019	CSRs 2020	CSRs 2022
1. Increase the employment rate of older workers by enhancing their employment opportunities and employability. Improve the long-term sustainability of the pension system , including by further limiting early retirement.	2. Mitigate the employment impact of the COVID-19 crisis, with special consideration for people in a difficult labour market position .	1. (...) For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the long-term sustainability of the pension system , in particular by limiting early retirement and by increasing the employment rate of older workers . Take action effectively to tackle aggressive tax planning, including by ensuring sufficient taxation of outbound payments of interest and royalties to zero and low-tax jurisdictions.

LV – Latvia

CSRs 2019	CSRs 2020	CSRs 2022
1. (...) Reduce taxation for low-income earners by shifting it to other sources , particularly capital and property, and by improving tax compliance. (...)	1. (...) Strengthen the resilience and accessibility of the health system including by providing additional human and financial resources .	1. (...) For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Broaden taxation, including of property and capital, and strengthen the adequacy of healthcare and social protection to reduce inequality .
2. Address social exclusion notably by improving the adequacy of minimum income benefits, minimum old-age pensions and income support for people with disabilities. Increase the quality and efficiency of education and training in particular of low-skilled workers and jobseekers, including by strengthening participation in vocational education and training and adult learning. (...)	2. Provide adequate income support to the groups most affected by the crisis and strengthen the social safety net . Mitigate the employment impact of the crisis, including through flexible working arrangements, active labour market measures and skills .	
4. Strengthen the accountability and efficiency of the public sector , in particular with regard to local authorities and State-owned and municipal enterprises and the conflict of interest regime.		

MT – Malta

CSRs 2019	CSRs 2020	CSRs 2022
1. Ensure the fiscal sustainability of the healthcare and the pension systems, including by restricting early retirement and adjusting the statutory retirement age in view of expected gains in life expectancy .	1. (...) Improve the accessibility and quality of health services .	No social CSRs
3. Focus investment-related economic policy on research and innovation, natural resources management, resource and energy efficiency, sustainable transport, reducing traffic congestion and inclusive education and training .	2. Consolidate short-time working arrangements and ensure the adequacy of unemployment protection for all workers. Strengthen the quality and inclusiveness of education and skills development .	

NL – Netherlands

CSRs 2019	CSRs 2020	CSRs 2022
<p>1. (...) Ensure that the second pillar of the pension system is more transparent, inter-generationally fairer and more resilient to shocks. Implement policies to increase household disposable income, including by strengthening the conditions that support wage growth, while respecting the role of social partners. Address features of the tax system that may facilitate aggressive tax planning, in particular by means of outbound payments, notably by implementing the announced measures.</p>		
<p>2. Reduce the incentives for the self-employed without employees, while promoting adequate social protection for the self-employed, and tackle bogus self-employment. Strengthen comprehensive lifelong learning and upgrade skills notably of those at the margins of the labour market and the inactive.</p>	<p>2. Mitigate the employment and social impact of the COVID-19 crisis and promote adequate social protection for the self-employed.</p>	<p>3. Promote adequate social protection for the self-employed without employees, tackle bogus self-employment and reduce the incentives to use flexible or temporary contracts. Address labour and skills shortages, in particular in healthcare, education, digital and technical jobs and construction, including by tapping underutilised labour potential originating from the high share of part-time employment and the lower employment rate of people with a migrant background. Strengthen up- and reskilling opportunities, notably for those at the margins of the labour market and the inactive.</p>
	<p>3. (...) Focus investment on the green and digital transition, in particular on digital skills development, sustainable infrastructure and the clean and efficient production and use of energy as well as mission-oriented research and innovation.</p>	

PL – Poland

CSRs 2019	CSRs 2020	CSRs 2022
<p>1. Ensure the adequacy of future pension benefits and the sustainability of the pension system by taking measures to increase the effective retirement age and by reforming preferential pension schemes. Take steps to increase labour market participation, including by improving access to childcare and long-term care, and remove the remaining obstacles to more permanent types of employment. Foster quality education and skills relevant to the labour market, especially through adult learning.</p>	<p>1. (...) Improve resilience, accessibility and the effectiveness of the health system, including by providing sufficient resources and accelerating the deployment of e-health services.</p>	<p>1. (...) For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Improve the efficiency of public spending, including by continuing the reform of the budget process. Ensure the adequacy of future pension benefits and the sustainability of the pension system by taking measures to increase the effective retirement age and by reforming preferential pension schemes.</p>
	<p>2. Mitigate the employment impact of the crisis, in particular by enhancing flexible and short-time working arrangements. Better target social benefits and ensure access to those in need. Improve digital skills. Further promote the digital transformation of companies and public administration.</p>	<p>3. Increase labour market participation, including by improving access to childcare and long-term care, and remove remaining obstacles to more permanent types of employment. Foster quality education and skills relevant to the labour market, especially through adult learning and improving digital skills. Better target social benefits and ensure access to those in need.</p>
<p>3. Improve the regulatory environment, in particular by strengthening the role of consultations of social partners and public consultations in the legislative process.</p>	<p>4. Enhance the investment climate, in particular by safeguarding judicial independence. Ensure effective public consultations and involvement of social partners in the policymaking process.</p>	<p>5. Enhance the investment climate, in particular by safeguarding judicial independence. Ensure effective public consultations and involvement of social partners in the policymaking process.</p>

PT – Portugal

CSRs 2019	CSRs 2020	CSRs 2022
<p>1. Achieve the medium-term budgetary objective in 2020, taking into account the allowance linked to unusual events for which a temporary deviation is granted. Use windfall gains to accelerate the reduction of the general government debt ratio. Improve the quality of public finances by prioritising growth-enhancing spending while strengthening overall expenditure control, cost efficiency and adequate budgeting, with a focus in particular on a durable reduction of arrears in hospitals. Improve the financial sustainability of State-owned enterprises, while ensuring more timely, transparent and comprehensive monitoring.</p>	<p>1. (...) Strengthen the resilience of the health system and ensure equal access to quality health and long-term care.</p>	<p>1. (...) Improve the effectiveness of the tax and social protection systems, in particular by simplifying both frameworks, strengthening the efficiency of their respective administrations, and reducing the associated administrative burden.</p>
<p>2. Adopt measures to address labour market segmentation. Improve the skills level of the population, in particular digital literacy, including by making adult learning more relevant to the needs of the labour market. Increase the number of higher education graduates, particularly in science and information technology. Improve the effectiveness and adequacy of the social safety net.</p>	<p>2. Support employment and prioritise measures to preserve jobs. Guarantee sufficient and effective social protection and income support. Support the use of digital technologies to ensure equal access to quality education and training and to boost firms' competitiveness.</p>	

RO – Romania

CSRs 2019	CSRs 2020	CSRs 2022
2. (...) Ensure the sustainability of the public pension system and the long-term viability of the second pillar pension funds.	1. (...) Strengthen the resilience of the health system, in particular with regard to health workers and medical products, and improve access to health services .	No social CSRs
3. Improve the quality and inclusiveness of education , in particular for Roma and other disadvantaged groups. Improve skills, including digital , in particular by increasing the labour market relevance of vocational education and training and higher education. Increase the coverage and quality of social services and complete the minimum inclusion income reform. Improve the functioning of social dialogue . Ensure that the minimum wage is set on the basis of objective criteria , consistent with job creation and competitiveness. (...)	2. Provide adequate income replacement and extend social protection measures and access to essential services for all . Mitigate the employment impact of the COVID-19 crisis by developing flexible working arrangements and activation measures . Strengthen skills and digital learning and ensure equal access to education .	
6. Ensure that legislative initiatives do not undermine legal certainty by improving the quality and predictability of decision-making, including by appropriate stakeholder consultations , effective impact assessments and streamlined administrative procedures. Strengthen the corporate governance of State-owned enterprises .	3. Improve the quality and effectiveness of public administration and the predictability of decision-making , including through an adequate involvement of social partners .	

SE – Sweden

CSRs 2019	CSRs 2020	CSRs 2022
2. Focus investment related economic policy on education and skills (...)	2. Foster innovation and support education and skills development (...)	3. Reduce the impact that pupils' socio-economic and migrant backgrounds have on their educational outcomes by providing equal access opportunities to schools and by addressing the shortages of qualified teachers. Develop skills of disadvantaged groups, including people from migrant backgrounds, by adapting resources and methods to their needs to help their integration into the labour market.

SI – Slovenia

CSRs 2019	CSRs 2020	CSRs 2022
1. (...) Ensure the long-term sustainability and adequacy of the pension system , including by adjusting the statutory retirement age and restricting early retirement . Increase the employability of low-skilled and older workers by improving the labour market relevance of education and training, lifelong learning and activation measures, including through better digital literacy.	2. Mitigate the social and the employment impact of the crisis, including by providing adequate income replacement and social protection , enhancing short-time working schemes and through flexible working arrangements . Ensure that these measures provide adequate protection for non-standard workers .	1. (...) For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions. Ensure the long-term fiscal sustainability of the healthcare and long-term care systems . Introduce compensating measures to finalise the shift from labour taxes , including by rebalancing towards more green and growth-friendly taxes.
2. Adopt measures to address labour market segmentation . Improve the skills level of the population , in particular digital literacy, including by making adult learning more relevant to the needs of the labour market. Increase the number of higher education graduates, particularly in science and information technology. Improve the effectiveness and adequacy of the social safety net .	3. (...) Promote digital capacities of businesses, and strengthen digital skills , e-commerce and e-health.	

SK – Slovakia

CSRs 2019	CSRs 2020	CSRs 2022
1. Achieve the medium-term budgetary objective in 2020. Safeguard the long-term sustainability of public finances, notably that of the healthcare and pension systems .	1. (...) Strengthen the resilience of the health system in the areas of the health workforce , critical medical products and infrastructure. Improve primary care provision and coordination between types of care.	No social CSRs
5. Improve the quality and inclusiveness of education at all levels and foster skills in line with labour market needs . Enhance access to affordable and quality childcare and long-term care. Promote integration of disadvantaged groups, in particular Roma.	2. Provide adequate income replacement, and ensure access to social protection and essential services for all. Strengthen digital skills . Ensure equal access to quality education .	

Source: Country Specific Recommendations 2019, 2020 and 2022 (only those in the final packages); emphasis added by the author.

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