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COMMISSION RECOMMENDATION

FOR

COUNCIL RECOMMENDATIONS

ON THE IMPLEMENTATION OF MEMBER STATES' EMPLOYMENT POLICIES

EXPLANATORY MEMORANDUM

The present Recommendation for Council recommendations, is part of a package which includes the draft Joint Employment Report and the proposal for the Employment Guidelines 2000. Once this employment package is adopted by the Council, the policy co-ordination process required by the new Article 128 of the Treaty will for the first time have achieved a full cycle.

Throughout 1998 and 1999 the Member States have implemented National Action Plans in accordance with the 1998 Employment Guidelines, and started to translate the 1999 Employment Guidelines into policy action. On the basis of the information provided by Member States in their implementation reports, as well as of statistics and indicators, the draft Joint Employment Report examines how they are progressing towards the objectives that have been set at EU or national level. The conclusions of this examination are instrumental for identifying difficulties in the process of implementing the Employment Guidelines .

For the purpose of the present Recommendation, the Commission has identified the following eight priority areas , where particular efforts are considered necessary:

- (1) Tackling youth unemployment;
- (2) Preventing long-term unemployment;
- (3) Reforming the tax and benefit systems, with a particular focus on older workers and women;
- (4) Creating job opportunities in services;
- (5) Reducing the fiscal pressure on labour;
- (6) Modernising work organisation;
- (7) Tackling gender issues in the labour market;
- (8) Improving indicators and statistics.

The development of lifelong learning has also been identified as a crucial policy issue for maintaining the employability of workers and the capacity of labour markets to change. Some progress has been made in translating the 1999 Employment Guidelines into action, on the basis of the definition of lifelong learning agreed at the EU level. Generally, however, comprehensive policies and specified targets are lacking. As this guideline was introduced only in 1999, no assessment exists to date on the measures undertaken. Lifelong learning will, therefore, be one of the key issues for the evaluation of Member States' employment policies in the year 2000.

The aim of the Explanatory Memorandum is to substantiate the recommendations addressed to individual Member States, on the basis of a comparative analysis of their performance, and of the major shortcomings in implementing the 1998 Employment Guidelines or in translating into action the 1999 Employment Guidelines, in the light of the conclusions of the draft Joint Employment Report.

The Commission has been mindful of the need to ensure consistency between these recommendations and those set out in the Broad Economic Policy Guidelines drawn up under Article 99 of the Treaty. Furthermore, Member States are required to implement their employment policies in a way which is consistent with the Broad Economic Guidelines in accordance with Article 126 of the Treaty.

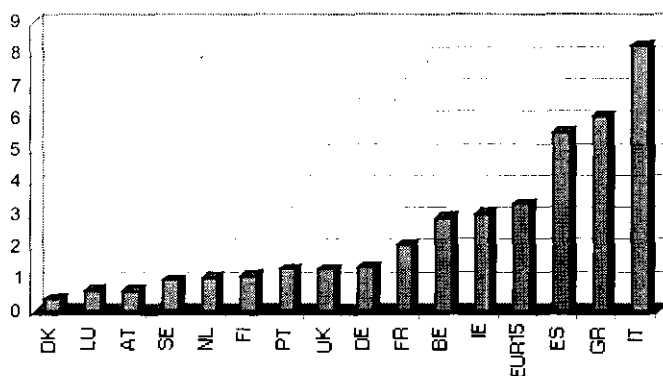
1. Tackling youth unemployment

The situation in Member States

High levels of youth unemployment are a long-standing problem in most EU countries. In the Union as a whole, the youth unemployment rate was 19.5% in 1998, almost double the overall unemployment rate of 10%. Whereas short spells of unemployment do not represent in general a major problem for young people, and can even be regarded as necessary steps for entry into employment, a drift into longer periods of unemployment is to be avoided, as this can lead to de-skilling and social exclusion. In 1998, despite an overall improvement of the employment situation, almost 60% of the unemployed in the age bracket 15-24 had been without a job for at least 6 months, which represents almost 2.5 million young people.

In terms of the share of young unemployed with 6 months of unemployment or more in the population within the age bracket 15-24, the problem is most serious in Italy, Spain and Greece, all above 8%. These three countries together account for more than 1.5 million young long-term unemployed persons, or 62% of the EU total. The majority were young women (55%). France, Ireland, Belgium and Netherlands have shares below the EU average of 5.3 % but above 3%. The remaining Member States have, broadly speaking, brought the problem under control. The three best performers – in terms of minimising the share of long-term youth unemployment relative to the population - are Austria, Denmark and Finland, whose average share is 1.4 %.

Chart 1- Long term Unemployment ratio for age group 15- 24 1998
Source: Eurostat, European LFS, Data for IE 1997



The key to reducing the number of young people with long unemployment spells is to offer opportunities for training or employment before they reach 6 months of unemployment. In the three best performing countries - plus Sweden - less than 10% of

the initial cohort of young unemployed cross the 6 month threshold, whereas for other Member States this inflow rate is higher. In Belgium, it reaches 44%. Greece, Spain and Italy do not even provide any data on inflows.

Member States' response

All young people should have the opportunity to gain entry into the world of work by means of qualified on-the-job or vocational training sufficiently early so as to avoid the loss of skills and self-esteem. The basic policy commitment in guideline 1 is to offer every young person a new start before they reach six months of unemployment.

Four Member States - Sweden, United Kingdom, Denmark and Ireland - have complied with the guideline, and seven others - Finland, Portugal, Spain, France, Germany, Netherlands and Austria - have started policies which are expected to reduce substantially the inflow of young people into long-term unemployment within the agreed deadline of 2002. Among these, Spain and, to a lesser extent, France face the most challenging task. They have achieved in 1998 their national targets in terms of actions offered to young unemployed. The objectives set for 1999 will demand a stronger progression, backed by adequate resources.

Luxembourg has yet to start delivering the policies announced in the NAP of 1998. Belgium has started to implement preventive policies, but these are not fully compliant with the commitment to offer all young unemployed people, independently of initial qualifications, a chance of getting a job or re-entering vocational training before 6 months.

Finally, two Member States - Greece and Italy - have policies which are neither fully compliant or fully implemented. The nationally defined targets for 1998, in terms of beneficiaries of employability measures and of initial interviews, have not been met. In both cases, the delivery of preventive policies on the scale required by the severity of the youth unemployment problem, depends crucially on the quick and effective completion of the reform of their public employment services.

2. Preventing adult long-term unemployment

The situation in Member States

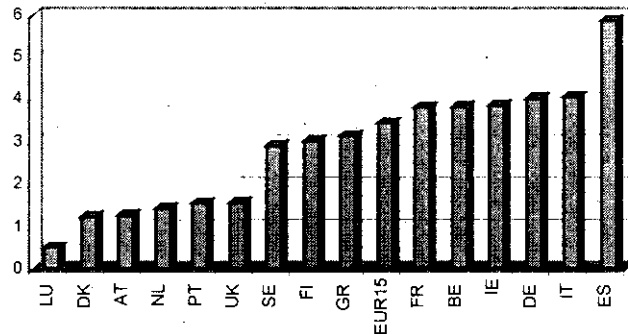
Long-term unemployment remains an intractable problem in Europe, where despite the improvement of the economic and labour market situation over the last two years, roughly half of the unemployed have been continuously without a job or training for more than 12 months.

As measured by the rate of adult long-term unemployment, i.e. the share of unemployed people with a duration longer than 12 months relative to the labour force in the age bracket 25-64, the problem looks especially serious in Spain (8.7%), Italy, Germany and Belgium. Three Member States - France, Greece and Ireland (1997 data) - are close to the EU average of 4.7%.

The data provided by the Member States in the implementation reports of 1999 on inflows into long-term unemployment show huge discrepancies across the Union. The

group of three best performers includes Denmark (0.9%), Austria and Portugal, and its average rate is 1.5%.¹ While in Denmark and Austria few remain unemployed after 12 months (respectively 3.3% and 5.4%), the inflow rate is as high as 37% in Belgium.

Chart 2 - Long term Unemployment rate for age group 25-64, 1998
Source: Eurostat, European LFS, Data for IE 1997



Member States' response

The basic policy commitment in guideline 2 is to offer all adult unemployed a new start before completing 12 months of unemployment, either in the form of a job, training, or any other individualised employability measure leading to his/her effective reinsertion in the labour market. The use of preventive policies is key to providing an opportunity to the job seekers, before they fall victim to de-skilling and de-motivation. Also, preventive policies play a crucial role for disadvantaged groups, for example people with disabilities, that need support based on their individual needs.

Only two Member States - Sweden, UK - are considered to have implemented compliant policies. A further six - Finland, Portugal, Spain, France, Austria and Ireland - have policies which are in conformity but the measures required have not yet been fully implemented. Two Member States - Denmark and Luxembourg - will fully implement preventive policies in accordance with the guideline by the end of 2000. The Netherlands has set a deadline of 4 years for compliance. In all these cases, the effective implementation of the policy reform should be closely monitored in order to assess whether the new initiatives are producing the envisaged effects.

In the four remaining cases - Germany, Belgium, Italy, and Greece - the policies described in the NAPs are not fully compliant with the guideline, as they are unlikely to meet the basic policy commitment, and to reduce significantly the inflow into long-term unemployment to the level reached by the best performers. Delays and hesitations in implementing the necessary preventive policies can only worsen the already difficult situation of these Member States. This is demonstrated by the fact that these countries

¹ Luxembourg is also likely to be among the best performers, but reliable comparable data are not available from LFS.

show LTU rates above the EU average and have been witnessing a sharp rise in long-term unemployment since 1994.

3. Reform of tax and benefit systems

Introduction

To be successful in increasing levels of employment across the Union, so as to reach an average employment rate of 70%, in line with that of its main trading partners, policy efforts must be addressed to increase both the demand and the supply of labour. The activation of policies to enhance the willingness and the capacity to take up jobs, as well as more and better job opportunities for the unemployed are part of this strategy. Additional efforts are required, particularly in those Member States falling short of the European-wide target of 20%, to offer active opportunities to the unemployed in line with guideline 3.

The reform of tax and benefit systems (referred to under guideline 4) is clearly linked with the activation strategy. In this respect, particular efforts must be addressed to the two main underrepresented groups in the labour market: women and older workers. Comparatively lower participation of women and older people in the European labour markets are to a large extent the result of disincentives generated by the tax and benefit systems.

3.1. Older workers

Situation in Member States

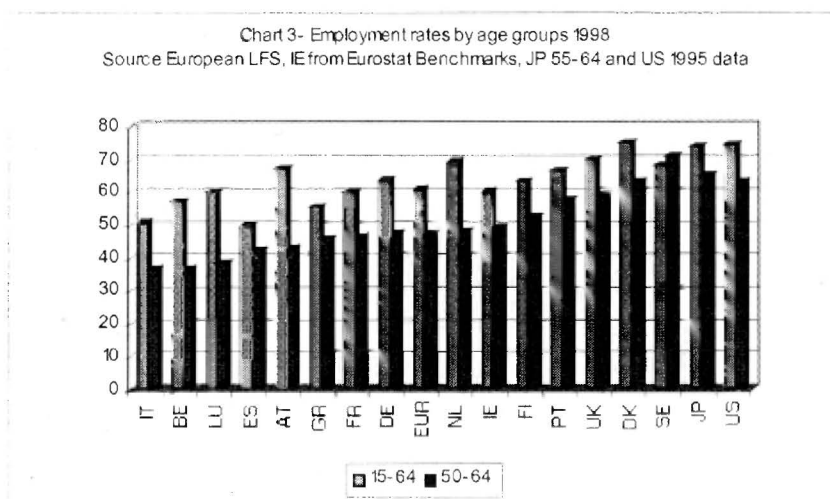
Older people, here defined in the age bracket 50-64, have seen their employment rate in many Member States decrease or remain stable. Whereas for the Union as a whole just 47.6% of the people whose age is comprised between 50 and 64 were in employment in 1998, in the US and Japan, they were 65.9% and 63.6%, respectively. 25 per cent of the gap in employment performance between the EU and the US can be accounted for by the very low employment rate for this age group. Older workers are also grossly over-represented amongst the long-term unemployed.

The single most powerful factor behind low employment rates of older people in Europe has been the generalised use of early retirement incentives, provided either by public authorities directly or by collective agreement between social partners often with financial backing from the State or social insurance systems. Together with other welfare policies leading to early withdrawal from the labour market, such as disability schemes, early retirement is putting a great strain on current social welfare expenditure while threatening the long-term sustainability of pensions systems, in the light of demographic projections pointing to a gradual increase in the share of dependent people. They also reduce the labour force potential which will be required to compensate for the reduction of young cohorts in the labour force.

Chart 3 shows that some Member States have a huge gap (higher than 15%) between the overall employment rate and that of older people, in the age bracket 50 to 64: Belgium, Luxembourg, Austria, Germany and Netherlands. Participation levels for older people are lower than 50% in all these Member States, and also in Italy, Spain, Ireland, Greece and France, where the overall employment rate is at or below average. The three Member

States with highest employment rates for older people are Sweden (71%), Denmark and the UK. The average rate of this group is close to 65%, i.e. in line with the rates of the US and Japan.

The age structure of employment reflects particular features of the national schemes in favour of early retirement. By taking the older people in the age bracket from 55 to 64, some Member States emerge as having a particularly low level of participation in this age group. This is the case with Belgium, Luxembourg, Italy, Austria and France, all of which have employment rates below 30%, while the EU average is at 36.3%.



Member States' response

The 1999 Employment Guidelines stress the need to review and where appropriate, refocus tax and benefit systems, to ensure that they actively support participation in employment by older people.

Tax and benefit incentives, both on the supply-side and the demand-side, can be effective in helping older workers to re-enter or remain longer in the labour force. A few National Action Plans include measures that increase the minimum age to receive a pension or an early pension, but most focus on incentives aimed at making the decision to retire later and/or taking a job more attractive. Demand-side measures consist of incentives encouraging firms to hire or keep older workers, financial penalties if they dismiss them and other legal constraints on employers which aim at reducing dismissals or discrimination against older workers

Some countries, notably Finland and Austria, are developing a more comprehensive strategy considering both the demand and the supply sides of the labour market. Finland has put forward a National Programme on Ageing Workers (1998-2002) providing a strategic framework.

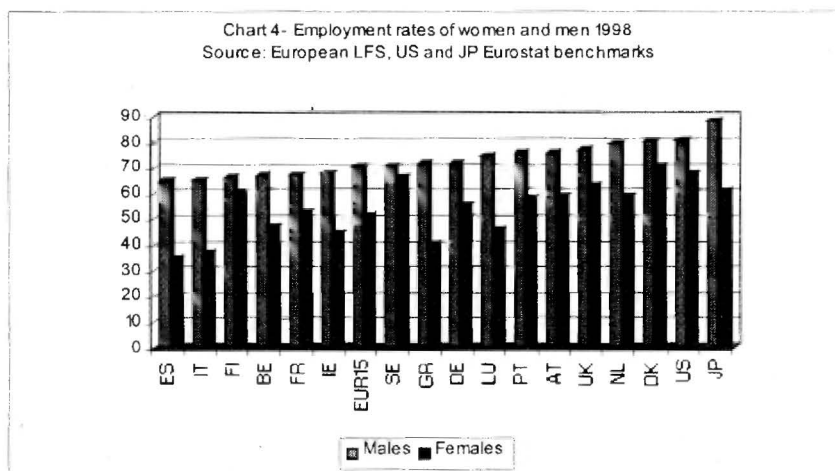
However, the action foreseen in some Member States is still considered to be insufficient. In Germany and Luxembourg, the traditional orientation of favouring early withdrawal rather than supporting participation in work of older people remains unaltered in the 1999

National Action Plan. In the cases of Ireland, Italy and Greece, measures undertaken or planned remain vague and more specific information is needed.

3.2. Women

Situation in Member States

While rising generally across the EU, the employment rate for women is still rather low in some Member States. It does not even reach 50% in Spain, Italy, Greece, Ireland, Luxembourg and Belgium. The three best performers in this respect are Denmark (72.8%), Sweden and the UK. The average employment rate of women in these three Member States is 68%, broadly in line with the levels reached by the US and Japan.



Women's employment tends to be discouraged by the prevailing structure of benefit entitlements. Means-testing of household level benefits, for instance, may act as a powerful disincentive for a second spouse in low-income families to take up employment, particularly if this is temporary or part-time.

Also the tax system may act to the detriment of higher participation, to the extent that joint taxation of a couple's income may create a disincentive for the spouse to enter employment, in comparison with the alternative of separate taxation of the earned income of the two spouses.

Member States' response

Implementation reports provide little evidence that Member States are addressing this issue in an adequate way. The UK deserves a particular mention here, as it presents a range of measures which is expected to help in bringing inactive women back to work: extended maternity allowance to low-paid workers, extended help with childcare charges to in-work couples, more generous treatment of childcare costs under housing and council tax benefit, and several support initiatives addressed to lone parents moving into employment. Some measures underway in Germany could also be considered relevant as they improve the quality of employment for vulnerable groups of workers who are mostly women (improving social security coverage for workers on very short part-time

hours and in minimum wage jobs) and thus provide incentives to enter some forms of employment.

Some Member States showing high rates of participation of women in employment - Sweden, Denmark - have already in place well-performing policies.

Those Member States where women participate to a lesser extent in the labour market need to pay much more attention to identifying and removing or reducing benefit disincentives which discourage female participation.

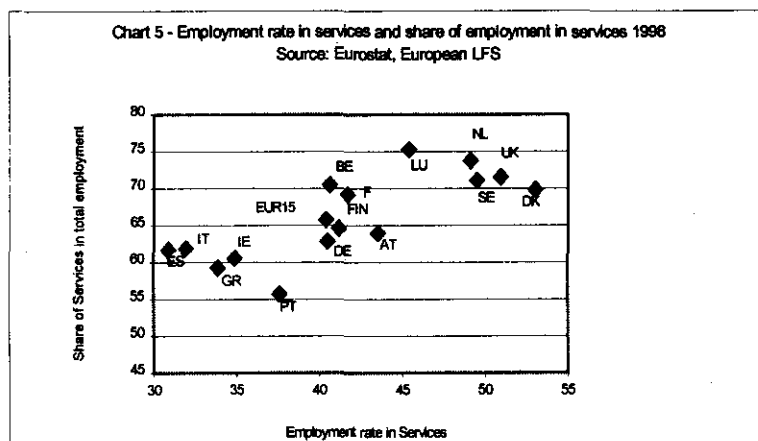
Examples of effective approaches which could be considered as appropriate depending on the national context, include improving social protection cover for workers in part-time/flexible/low-paid employment, extending availability of maternity and childcare benefits and allowances to low-income workers, and taking childcare costs into account in means-testing of benefits to low-income families.

Another, more structural, option consists in adopting individualisation of income taxes, as well as of unemployment, invalidity or early retirement benefits. This could prove beneficial, provided that it is accompanied by policies ensuring wide coverage of childcare assistance and other family-friendly policies like extended parental leave, so as to avoid undue negative effect on young mothers.

4. Job creation in services

The situation in Member States

Low overall employment rates go hand in hand with low employment rates in services. In modern economies, employment growth is driven by job creation in the service sector, in most cases at all levels of skills, while employment in agriculture and industry is declining or stagnating. Employment in services accounts for only 40.4% of working age population in the EU in 1998, while it accounts for 54% in the US. This difference is the equivalent to about 35 million jobs.



In Denmark, Sweden and UK, employment in services already amounts to 50% or more of working-age population, close to the US level, while in Spain, Italy, Greece, Ireland,

Portugal and Germany, this percentage remains below 40%. There has been a clear trend towards increasing employment in services in the majority of Member States, with the exception of Sweden and Finland.² Progress since the mid-eighties has been below average in Italy, Germany and France.

As can be seen in Chart 5, all EU Member States, with the exception of Portugal have a high share of services in total employment (comprised between 60% and 75%). But significant differences persist as to the capacity of the service sector to create jobs. This reflects not only different degrees of economic development and patterns of productive specialisation, but also issues such as market regulations, labour force skills, and tax and benefit systems, which also have a bearing on the overall employment rate. The latter factors seem to be determinant in explaining why countries like Germany, Austria, Finland, France or Belgium lag behind those countries which have achieved the highest employment rates in services in the EU.

Differences in employment levels are distributed across all service sectors. For example, the Netherlands and UK have a high level of employment both in distribution and in health and social work. Sweden and Denmark have a high level of employment not only in health and social work and education, but also in business services. Conversely, Germany and Italy fare relatively badly in employment in distribution, but also in business services, in education, health and social work. France performs relatively poorly in distribution and hotels and restaurants, but also in finance and insurance.

Member States' response

The 1999 Employment Guidelines have introduced a new guideline, calling on Member States to develop the framework conditions necessary to fully exploit the potential of the services sector, drawing on possibilities such as the information society and the new environmental technologies.

None of the Member States has adequately addressed this guideline. Most measures proposed - particularly from Member States with relatively low employment in services - are either at an early stage or insufficiently developed. Overall, the Member States take a narrow approach and tend to associate the services sector, on one hand, with high skilled jobs, including a reference to the Information Society and, on the other hand, with the promotion of care services and the environment. Greece refers to services mainly in connection with the cultural sector. Belgium, while referring to the importance of services, reports no major initiatives. In Austria, Finland and Germany, initiatives are at an early stage and more rapid implementation and evaluation of their impact is required.

Although recent strong economic growth has clearly benefited employment in services - in particular, in Spain, Portugal and Ireland -, further efforts are nevertheless still called for to meet the challenge presented by their low levels of employment in services. In the case of Italy also, the measures reported do not seem to be adequate to address this problem.

² The decrease in employment in services in these two countries is linked to the more general economic recession of the early nineties.

5. Reducing the fiscal pressure on labour

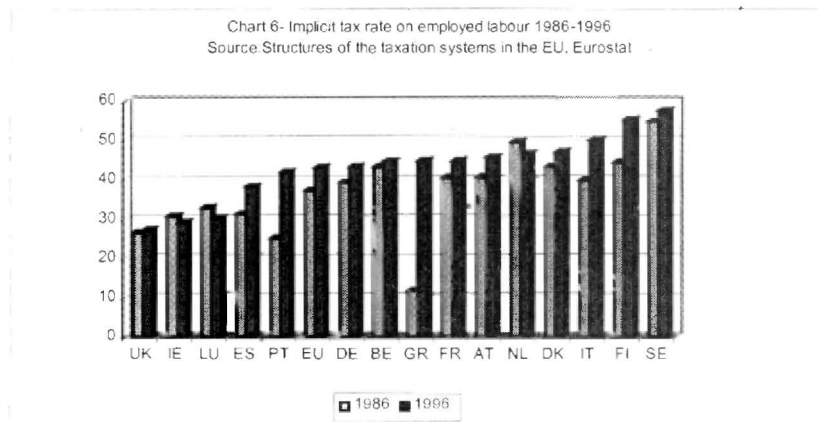
The situation in Member States

Over recent decades, the evolution of taxation systems in the EU has been largely unfavourable to the creation of jobs, particularly in SMEs and in the low-wage segments of the workforce.

The implicit tax rate on employed labour (defined as the share in total gross wages of taxes on employed labour, including employers' and employees' social security contributions and income taxes) indicates that the fiscal pressure on labour has been rising steadily in the majority of Member States, at least until 1996. More recently it would appear that this rate has tended to stabilise for most Member States.

For the Union as a whole the implicit tax rate on labour amounted to 43% in 1996, six points higher than 10 years earlier.³ The highest rates are to be found in Sweden, Finland and Italy, all in excess of 50%. The UK (27.3%), Ireland and Luxembourg have the lowest fiscal pressure on labour. The average of these three Member States is 29%.

Ireland, Luxembourg and Netherlands were the only countries where the implicit tax rate on employed labour has actually decreased between 1986 and 1996, while in the UK it was kept practically unchanged. In all others, it increased sometimes very significantly. While larger increases tend to be concentrated on Member States with low initial labour taxation - Portugal, Greece and to a smaller extent also Spain - suggesting a catching-up effect related to the expansion of social protection systems, some Member States with high labour taxation have registered further increases throughout the period, which may be related to budgetary consolidation efforts.



Member States' response

The Employment Guidelines invited Member States to reduce the fiscal pressure on labour, namely by setting national targets within tax reforms, and to shift, in a revenue-

³ The comparison is made here between EU-15 in 1996 and EU-12 in 1986. For the EU-12, there is also a sizeable rise, from 37% to 42%.

neutral way, part of the labour tax burden to other tax bases, such as energy and environment.

While it is too early to make a definite assessment of the impact of the measures taken in response to the Employment Guidelines, as the publication of implicit tax rates on labour has currently a time lag of 3 years, the evidence reported by Member States suggests that a significant number has embarked on major tax reforms which should lead to lower taxes and charges on labour being compensated by rising taxes on energy and overall consumption. However, the scope and pace of such reforms vary greatly among Member States.

Finland has reduced income tax from 1996 and plans to make further cuts. Italy and Denmark will continue pursuing a policy towards lower income taxes. The UK has introduced a cut in income tax in 1999 and plans further reductions ahead. Other countries, like Austria, Netherlands, Germany, Ireland, Luxembourg and Sweden have reported that they are in the process of reviewing the tax system, but the impact of reform is not possible to assess at this stage.

Netherlands, Italy, Belgium, France and Spain have gradually reduced social charges and plan to make further cuts, while Germany, Finland and the UK intend to implement cuts in the near future.

National targets for the reduction of total taxes or non-wage labour costs have only been set by Belgium, Denmark, Germany, Netherlands and Finland.

6. Modernisation of work organisation

The situation in Member States

New forms of work organisation enhance the productivity and competitiveness of business, increase the innovative capacity of enterprises, enhance the flexibility and security of workers and boost quality of working life. They are an essential complement to the effective use of technology and require a skilled and motivated workforce.

Partnership is a key element in a successful modernisation of work organisation. There is much evidence to suggest that where workers are fully involved in the development and introduction of a new organisation of work, the results are much more likely to be positive than when the re-organisation is imposed unilaterally.

This partnership approach can be developed at all levels: all-industry, sectoral, and workplace levels. At national level, the development of a framework partnership agreement, such as the ones concluded in Luxembourg (Employment Pact), Ireland (Partnership 2000), Netherlands (Wassenaar agreement), Italy (Social Pact for employment development), Finland (comprehensive income settlements) and Belgium (Inter-professional agreement), can provide a beneficial environment to encourage the modernisation of work organisation at the workplace.

Member States' response

The adaptability pillar calls for the development of a strong partnership at all levels - European, national, sectoral, local and enterprise levels - with the aim of modernising the

organisation of work and adjusting to structural change. The evidence so far provided by the majority of Member States suggests that we are still quite distant from this objective.

In a majority of the NAPs, concrete action taken or envisaged by the social partners has not been specified and it is therefore difficult to assess the actual extent of their contribution. Denmark and the Netherlands are here the exceptions to the rule.

The implementation reports present a piece-meal and disjointed approach which focuses almost exclusively on working time. A partnership approach between the social partners and with public authorities are well-established in the Netherlands, Ireland, Finland, and Denmark, where there is a comprehensive approach to the modernisation of work (encompassing working methods and practices, training, performance measurement and reward systems). In the case of the Netherlands, this is being supported through the modernisation of the regulatory and benefits framework ensuring a better balance between flexibility and security, and is monitored by large scale, biannual surveys. In Ireland, the New Work Organisation (NWO) programme has been jointly designed and implemented by the social partners in the context of the national partnership agreements.

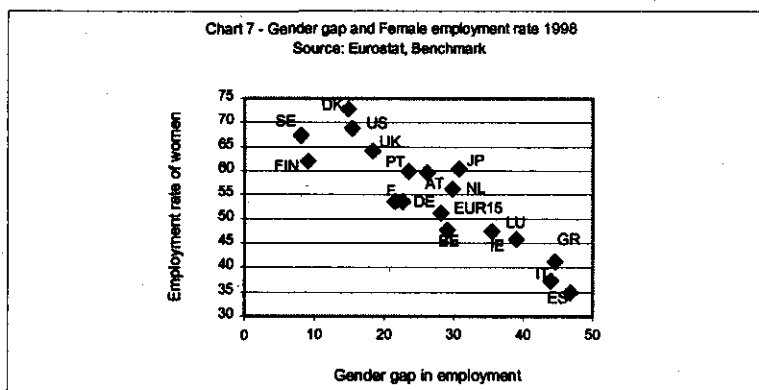
The 1999 implementation reports demonstrate that there is a general need across the Member States for a more comprehensive approach to the modernisation of work beyond the field of working time. The Netherlands can be taken as a good example of such an approach where public authorities and social partners each assume their respective roles in this process. It would appear, in particular, that in the UK, Portugal and Greece, more needs to be done in involving the social partners at all levels to develop initiatives and actions in relation to work organisation.

7. Gender issues in the labour market

The situation in Member States

Gender gaps in the labour market remain significant in all Member States and in the EU as a whole. This reflects, *inter alia*, the persistence of fiscal, educational, cultural or social barriers hindering the access of women to the labour market and their progression within it. For the Union as a whole, the employment rate of women is at 51 percent, some 20 percentage points below the male rate. Quite significant gender gaps in employment rates remain in Spain, Greece, Italy, Ireland and Luxembourg where they are above 30 percentage points (by measuring the gender gap as a percentage difference between the employment rates of men and women). Countries with high gender gap in employment tend also to have low employment rates for women (see chart 7), and vice-versa.

In all Member States - with the exception of Sweden and the UK- the unemployment rate remains systematically higher for women than for men. On average, the unemployment rate for women is currently some 3 percentage points above men but in some countries the gap is much wider. In Spain, the gap is as large as 12 percentage points, and in Greece and Italy it is above 7 points.



The segregation of genders in employment remains a major concern, as women and men continue being unequally represented in sectors and occupations across the EU. Countries with high employment rates for women, such as Finland, Sweden and Denmark, tend to present comparatively highly segregated occupational structures, whereas countries characterised by low female participation in employment tend to have a more favourable situation, thus suggesting a trade-off between achieving high rates of demand for female workers and ensuring that all types of job are equally accessible to both women and men.

Also the gender gap in terms of pay remains very considerable. Data from the 1995 European Household Panel Survey (EHPS) show that across the EU as a whole, women are paid on average 76% of men's wages in terms of hourly wages⁴. Although this gender gap stands for all Member States, it seems more balanced in Sweden, the Eastern Länder of Germany, Denmark, Luxembourg and Belgium, and less balanced in Greece, Netherlands, Spain and Austria. The same source also shows that the gender pay gaps tend to be much larger in the private than in the public sector.

Differences in average earnings of women and men reflect *de facto* pay discrimination, in the sense that women are paid less for equal work as well as structural differences, related to the distribution by occupation and by economic activity, as well as the age structure. Once the pay differences are adjusted for these structural factors, a considerable gender pay gap of 15% remains for the whole Union. This is higher in Greece, Germany (Western Länder), UK and Netherlands (all above 20%).

Member States' response

Few Member States focus on the specific objective of reducing the gender unemployment gap. This means that Member States have insufficiently integrated the equality objective in the measures under the first pillar of the Guidelines. Increasing the employment rate among women is also an objective which few Member States have given sufficient attention to.

In contrast with the 1998 NAPs, the aim of reducing excessive segregation in the labour market has become a major policy objective in implementing guideline 20. The three

⁴ Eurostat, "Statistics in focus – Population and social conditions" – theme 3 – 6/1999.

countries with the highest levels of segregation – Finland, Sweden and Denmark – are presenting measures to improve the situation. The effectiveness of policy in this regard needs however to be monitored.

Policies to promote equal pay for equal work and for work of equal value have not received the attention they deserve in the NAPs. The two Member States with the largest gaps – Germany and the UK – do recognise the problem and are carrying out measures to improve the situation (e.g. the minimum wage in the UK).

Closing the gender gap requires that comprehensive strategies, including measures which enable women and men to better reconcile work and family life, be further developed. Family-friendly policies focussing on high standards of care for children and other dependants and flexible leave schemes make up part of these strategies. However, only Belgium and Spain put forward proposals for providing care for the full range of dependent persons. Efforts have been largely concentrated on care for children, where noteworthy efforts are being made or planned by countries lacking in childcare provision – Germany, Greece, Ireland, Netherlands, Austria, Portugal, Italy and the UK. A limited number of Member States – Belgium, Greece, Spain, Finland and Sweden – mention that they intend to increase care facilities for the elderly.

The aim of gender mainstreaming, which was introduced in the 1999 Employment Guidelines, has not yet been sufficiently addressed, even though all Member States have reported their commitment to do so. Action varies from one country to another and is often limited to *preparatory actions*, including research on the issue, the improvement of statistics and the creation of institutional mechanisms to apply gender mainstreaming. This is very much the case in Spain, Italy, Greece, France and, to a lesser extent, Belgium, Luxembourg and Ireland. The advanced approach of Sweden, Finland, Denmark and Austria provide a good example of integrating the equality objective in all the pillars of the Employment Guidelines.

8. Indicators and statistics

The situation in Member States

The Commission and the Member States have agreed on a list of common indicators, submitted to the European Council of Cologne, to support a comparable assessment of the Member States' implementation of the three first Guidelines. The majority of Member States have made a noticeable effort, already in their 1999 implementation reports, to provide register-based data in accordance with these common indicators. However, substantial efforts are still required as described in the 1999 Joint Employment Report.

Only three Member States - Germany, Greece and Italy - have not provided data which enable us to compare the inflow into long-term unemployment. Some other Member States have provided such information but this was incomplete or not fully compatible with the agreed definitions. As regards the compliance with the first two guidelines, the situation is clearly less favourable as only seven Member States have provided the information as required - Belgium, Ireland, Luxembourg, Austria, Portugal, Sweden and the UK. The same applies to assessing the activation rate to monitor the attainment of guideline 3. Four Member States - France, Italy, the Netherlands, and UK - did not provide comparable data required for this guideline.

Member States' response

Many Member States still have to up-grade their statistical monitoring systems to provide the appropriate data and to make possible an adequate evaluation of National Action Plans. This is, in particular, the case with Italy, Greece, Spain, Netherlands and Germany. These Member States should undertake the necessary reforms so as to provide flow and participation data by next year.

Improvement is also called for in the case of some Member States which have not yet provided data in full compliance with the agreed indicators - Finland, Portugal, UK - or where further efforts are needed in terms of presentation, in line with the commonly agreed indicators - France and Denmark.

In the medium term, the continuous LFS, in accordance with EC Council Regulation 577/98, is the only way to ensure a substantial improvement in the measurement of employment and unemployment as well as ensuring the provision of comparable labour market data. Not all Member States carry out a continuous LFS yet. While France is gradually introducing it, the plans in Luxembourg, Italy and Austria will not permit to collect such data before 2002. Germany is not considering the introduction of the continuous LFS survey. In such circumstances, no comparable data across the EU can be produced and this will hinder the evaluation of progress in implementing the Employment Guidelines.

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, as amended by the Treaty of Amsterdam, and in particular to Article 128 § 4 thereof, stating that the Council may make recommendations to Member States in light of the examination of Member States' employment policies,

Having regard to the 1998 and 1999 guidelines adopted by the Council resolutions of respectively 15 December 1997 and 22 February 1999,

Having regard to the 15 implementation reports for 1999 received from the Member States, comprising the implementation of the 1998 national action plans and describing the adjustments made to the national action plan to take account of the changes introduced by the 1999 guidelines,

Having regard to the 1999 joint employment report, prepared jointly with the Commission, describing the employment situation in the Community and examining the action taken by the Member States in implementing their employment policy in line with the guidelines,

Having regard to the recommendation on the broad economic policy guidelines adopted by the Council on 12 July 1999,

Having regard to the Recommendation submitted by the Commission on 8 September 1999,

1. Whereas the European Council of Cologne on 3 and 4 June 1999 stated in its conclusions that higher employment continues to be the top objective for the European Union;
2. Whereas the Cologne European Council called upon the Commission to distil from best-practice comparisons specific recommendations for employment-boosting measures by the Member States and to report them to the Helsinki European Council;
3. Whereas to tackle youth unemployment, which is a long-standing problem in most EU countries, all young people should have the opportunity to gain an entry into the world of work before six months of unemployment;
4. Whereas to prevent adult long-term unemployment, which affects roughly half of the unemployed in the European Union, all the adult unemployed should be offered a new start before completing 12 months of unemployment;
5. Whereas it is important to reduce disincentives to employment embodied in the tax or benefit systems in order to ensure a higher participation by women and older workers, which represent the main source for labour growth;

6. Whereas framework conditions need to be developed to tap the potential for employment growth in the services sector;
7. Whereas sustained job creation calls for more employment-friendly taxation systems in which the currently high burden on labour is shifted to alternative sources of fiscal revenue, such as energy and the environment.
8. Whereas the establishment of partnerships at all appropriate levels is key for the modernisation of the organisation of work and the promotion of the adaptability of enterprises and their employees;
9. Whereas gender gaps in the labour market, particularly affecting employment, unemployment and pay, as well as gender segregation across sectors and occupations, require comprehensive mainstreaming strategies and measures to better reconcile work and family life;
10. Whereas common indicators and comparable employment statistics are crucial for monitoring the implementation and the outcome of the guidelines and for identifying good practices at European level;

HEREBY RECOMMENDS

Single article

Each Member State shall implement the provisions addressed to it, as set out in the Annex.

Done at Brussels,

For the Council

The President

ANNEX

I - BELGIUM

Despite an improvement of the economic climate, the employment situation in Belgium recovered only modestly in 1998. The labour market is characterised by long-standing challenges:

- High inflows into long-term unemployment (43% for young unemployed and 37% for adults) leading to increasing stocks of long-term unemployed people, which represented 5.7% of the labour force in 1998;
- Poor participation of older persons in employment, particularly those over 55, whose employment rate (22%) is now the lowest in the Union;
- A large gender gap in employment, similar to the EU average of 20 percentage points;
- Potential for job creation in services, which despite having a high share in overall employment, employs only 40% of the working age population, that is 10 percentage points below the average of the three best performing Member States.

Belgium should:

- (1) Strengthen preventive policies, by taking early action based on individual needs, to stem the flow into long-term unemployment. In particular, Belgium should comply fully with guidelines 1 and 2 and provide young and adult unemployed with effective employability measures before the 6- and 12- month thresholds, respectively.
- (2) Examine in more detail disincentives within the tax and benefit system, including benefit duration and eligibility conditions, which may discourage labour market participation, particularly of women and older workers. Belgium should, in particular reassess its traditional policy which facilitates early retirement of workers, and consider the policy choices most appropriate to avoid the early withdrawal of workers from the labour market.
- (3) Adopt and implement coherent strategies, encompassing regulatory, fiscal and labour market measures, to exploit more fully the job creation potential of the services sector.
- (4) Reinforce the co-operation between the different authorities implementing the national action plan.

II - DENMARK

The performance of the Danish labour market has improved significantly in recent years. Denmark enjoys currently the highest employment rate in the Union and one of the lowest unemployment rates. The key challenges for Denmark are:

- To promote the upgrading of skills and qualifications of the labour force as a means to help overcoming emerging bottlenecks in the labour market;
- To expand the current labour force, by encouraging employees to stay longer in working life and reducing the number of persons of working age on social benefits;
- To reach a more balanced participation of women and men across sectors and occupations.

Denmark should:

- (1) Pursue reforms of the tax and benefit system so as to reduce the overall fiscal pressure on labour, in particular the tax burden on low incomes, and to increase incentives to take up or remain in jobs. Evaluate recent measures in this field such as leave schemes and the reform of the early retirement schemes in the light of the need to increase labour supply;
- (2) Promote training and job opportunities for unemployed women, and examine, in the context of a gender mainstreaming approach, ways to reduce the current levels of occupational and sectoral segregation in the labour market.

III - GERMANY

As the economy recovered in 1998, the protracted fall of employment levels has come to a halt and unemployment has fallen somewhat. The key challenges facing Germany's labour market are considerable and include:

- Negative employment growth throughout most of the nineties (-1.2% per year in 1991-98 and -0.7% in 1994-98);
- Persistently high long-term unemployment, representing 5% of the labour force;
- A considerable potential for job creation in services, which employ only 38.5% of the total working age population (50% in the best performing Member States);
- The low share of people between 50 and 64 still in employment (about 47.5%), which points to a major unused employment potential;
- Large regional differences in unemployment rates, affecting in particular the new Länder.

Germany should:

- (1) Strengthen preventive policies, by taking early action based on individual needs to prevent people from becoming long-term unemployed. Germany should increase the level of ambition of the present targets, to bring down the inflow into long-term unemployment to the levels reached by the best performing Member States (less than 10% after 12 months).
- (2) Adopt and implement a coherent strategy to exploit the employment potential of the services sector, encompassing regulatory, fiscal and other measures, including the speeding-up of SME registration. Germany should aim at increasing the employment rate in services.
- (3) Examine in more detail disincentives within the tax and benefit system which may discourage labour market participation of all groups, especially of older workers. Germany should in particular reassess its traditional policy which facilitate early retirement and consider the policy choices most appropriate to avoid the early withdrawal of workers from the labour market.
- (4) Pursue and monitor efforts already announced to bring down gradually the fiscal pressure on labour, by reducing taxes and social security contributions. In particular, labour costs should be reduced further at the lowest end of the wage scale, while respecting the need for fiscal consolidation.
- (5) Focus on the issue of equal pay for work of equal value and develop appropriate policies to address the gender pay gap, which is one of the highest in the Union, particularly in the private sector.
- (6) Take appropriate measures to improve and adapt its statistical system so as to provide data compatible with the common policy indicators. Germany should also implement the EC Council Regulation 577/98 on the continuous Labour Force Survey.

IV - GREECE

Despite the good economic performance in 1998, unemployment increased. This recent worsening of the employment situation illustrates serious structural deficiencies of the labour market which include the following:

- A low employment rate, due to a very low participation of women in employment (41.3%, 10 percentage points below the EU average), while employment in services remains low, despite recent improvements;
- Youth unemployment is particularly high: nearly 12% of the young population compared with an EU average of 9.3%;
- Long-term unemployment is also high and women have a long-term unemployment rate three times as high as men;
- Low average labour productivity levels, suggesting insufficient skill levels of the labour force and slow up-take of new technologies, as well as scope for modernisation of work organisation.

Greece should:

- (1) Take decisive, coherent and measurable action to prevent young and adult unemployed people from drifting into long-term unemployment. In particular, strengthened efforts should be made to complete the reform of employment services, to implement preventive policies in compliance with guidelines 1 and 2;
- (2) Examine in more detail disincentives within the tax and benefit system which may discourage labour market participation, in particular of women, so as to increase progressively the female employment rate towards the EU average of 50%, and reinforce gender mainstreaming by building on progress already made in respect of entrepreneurship;
- (3) Pursue efforts to further improve the quality of education and vocational training, and to strengthen support for continuous training, in particular by involving social partners more actively;
- (4) Adopt and implement coherent strategies, encompassing regulatory, fiscal and other measures, designed to reduce the administrative burden for setting up a new company, in order to stimulate entrepreneurship and exploit the job creation potential of the service sector;
- (5) Encourage a partnership approach and promote concrete commitments by the social partners at all appropriate levels on the modernisation of work organisation, with the aim of making undertakings more productive and competitive while achieving the required balance between flexibility and security;
- (6) Take appropriate measures to upgrade the statistical monitoring system so that policy indicators on prevention and activation will be provided by 2000, with the agreed definitions and methods.

V - SPAIN

Spain has seen a steady improvement of the employment situation and structural changes, propelled by vigorous employment growth since 1994. However, serious challenges remain which include:

- The lowest employment rate (50.2%) in the Union, including below-average employment in services (30%)
- Despite a strongly declining trend, Spain's unemployment rate, at 18.8% in 1998, is still the highest in the Union;
- The highest long-term unemployment rate in the EU, which will not decline until the high inflows into long-term unemployment are significantly reduced. Currently, 21.5% of young unemployed people and 15.5% of adult unemployed people reach the 6 months and 12 months thresholds respectively;
- The gender gaps in terms of employment and unemployment are the widest in the EU: the female unemployment rate is 26.6%, more than twice the EU average, and only 35% of the female working age population is in employment (against 51% in the Union as a whole);
- A high rate of fixed-term contracts, mostly of short duration, which represent almost one third of the total number of contracts.

Spain should:

- (1) Pursue the preventive policies initiated in 1998, moving beyond the identification of the unemployed persons' needs by increasing the number and the efficiency of the individualised activation measures so as to reduce significantly the inflow of youths and adults into long-term unemployment;
- (2) Adopt and implement coherent strategies, encompassing regulatory, fiscal and other measures, designed to reduce the administrative burden on companies, in order to stimulate entrepreneurship and exploit the potential for more stable employment in the service sector;
- (3) Intensify efforts to mainstream equal opportunities in employment policy beyond the preparatory measures already announced in order to raise the female employment rate towards the average EU level;
- (4) Pursue efforts to upgrade the statistical monitoring system, so that policy indicators on prevention and activation will be provided by 2000 in accordance with agreed definitions and methods. This is particularly important in the current framework of decentralisation of active labour market policies.

VI - FRANCE

Following the resumption of economic growth in 1997, the employment situation recovered in 1998. However, major structural problems remain to be tackled:

- Lower than average employment rate (60.8%), due to the low participation rate of workers above 55 years of age (29%), which is well below the EU average (40.3%);
- Very slow growth of employment for most of the 1990s (0.1% in 1991-98);
- A high unemployment rate, nearly two percentage points above the EU average, and high long-term unemployment;
- High levels of youth unemployment linked to difficulties in the process of transition from school to work, particularly for those with lower qualifications;
- High non-wage labour costs in excess of the EU average;
- Potential for job creation in services, which, despite having a high share in overall employment, employs only some 40% of the working age population, that is 10 percentage points below the average of the three best performing Member States.

France should:

- (1) Review existing benefit schemes, particularly those facilitating early retirement, in order to keep older workers longer in active life;
- (2) Adopt and implement coherent strategies, encompassing regulatory, fiscal and other measures, designed to reduce the administrative burden on companies, in order to exploit the job creation potential of the service sector, *inter alia* building on recent efforts to create new job opportunities for young people;
- (3) Pursue and evaluate policy measures designed to reduce the fiscal pressure on labour, particularly those addressing unskilled and low-paid workers.
- (4) Strengthen social partnership with a view to developing a comprehensive approach to modernising work organisation.

VII - IRELAND

The economy has enjoyed a protracted period of strong economic growth and job creation in the nineties. The labour market is undergoing deep structural change and the nature of the problems is gradually shifting from high unemployment and long-term unemployment (both among young people and adults) to new challenges such as:

- Bottlenecks in labour supply are likely to emerge, which will act as a constraint on future economic growth;
- A substantial gender gap in employment, which offers scope for an increase in the participation of women in the labour market;
- Low levels of participation of workers in education and training (around 5%);
- Maximising jobs potential in services, where, despite the success of recent policy initiatives to create favourable conditions for job creation, the employment rate lags behind the EU average.

Ireland should:

- (1) Adopt a comprehensive strategy to increase the participation of women in the labour market, including the removal of tax-benefit disincentives, and putting in place measures which facilitate the reconciliation of work and family life. In particular, a sustained effort to raise the standards of care for children and other dependants and flexible leave schemes is called for;
- (2) Pursue recently implemented policies, encompassing regulatory, educational and fiscal measures, in order to further exploit the potential for job growth in the service sector;
- (3) Intensify policy efforts to expand and improve in-house training of employees.

VIII - ITALY

The labour market showed a slight recovery in 1998. Employment grew moderately by 0,6% in a context of subdued economic growth and a sharp decline of real unit labour costs. However, this improvement was not sufficient to redress the long-standing structural problems of the labour market which include:

- Slow employment growth and a low employment rate of 50.8%, (almost 10 percentage points below the EU average), linked to low average employment rate in services (31,7%);
- High average unemployment, which remains two points above the EU average; in addition, high and rising youth unemployment (12.9 % of youth population) and long-term unemployment (8.4% of the labour force);
- Wide gender gaps in employment - close to 30 percentage points, compared with 20 percentage points for the Union as a whole; also, unemployment affects women to a much larger extent than men (16.7% and 9.4% respectively);
- Regional differentials of unemployment between North and South remain significant (in the South, unemployment reaches 22.8%, ten points above the national average);
- Higher than average tax burden on labour, with the implicit tax rate on labour income standing at 50% (against a EU average of 43%).

Italy should:

- (1) Take decisive, coherent and measurable action to prevent young and adult unemployed people from drifting into long-term unemployment. In particular, strengthened efforts should be made to complete, without further delay, the reform of employment services, to implement preventive policies in compliance with guidelines 1 and 2, and to improve the quality of vocational training;
- (2) Adopt and implement coherent strategies, encompassing regulatory, fiscal and other measures, designed to alleviate the administrative burden on companies, to stimulate entrepreneurship and exploit the job creation potential of the service sector;
- (3) Pursue current reform efforts designed to shift away the tax burden from labour to other tax bases;
- (4) Review benefit schemes in order to reduce the outflow from the labour market into pensions and other schemes;
- (5) Adopt comprehensive policies in order to address the wide gender gaps in employment and unemployment, inter alia by building on existing specific initiatives. Gender policies should also be mainstreamed under all the pillars of the NAP;
- (6) Pursue efforts to upgrade the statistical monitoring system, so that policy indicators on prevention and activation will be provided by 2000 in accordance with agreed definitions and methods.

IX - LUXEMBOURG

The employment situation is generally favourable underpinned by strong economic growth. However, very low employment rates of some segments of the population coexist with huge inflows of cross-border workers. Key issues of the labour market are:

- Very low employment rate of workers over 50 (only 38%);
- Very low employment rate of women (45%), resulting in a gender gap close to 29 percentage points, one of the highest in the EU;
- Cross-border workers represent 75% of the net increase in jobs and 33% of domestic employment;
- Low participation in continuous education and training.

Luxembourg should:

- (1) Examine in more detail the tax-benefit system with a view to removing disincentives which may discourage the participation in employment, in particular of older workers;
- (2) Adopt a comprehensive strategy to increase the participation of women in the labour market, including the removal of tax-benefit disincentives, and putting in place measures which facilitate the reconciliation of work and family life.

X - NETHERLANDS

The economy has enjoyed a protracted period of strong economic growth and job creation, so reducing unemployment steadily. Although the performance of the Dutch labour market is among the most favourable in the EU, key challenges in the labour market remain:

- Low participation of people over 55 in employment (only 31%, against a EU average of 40.6%); the rate is even lower for women (19.8% against a EU average of 26.1%);
- Despite a recent decline, the tax burden on labour remains considerable;
- High ratio of dependent to active people (35%). Disability benefits have increased recently and the number of people receiving unemployment benefit is high (9% of the labour force);
- Emerging labour supply bottlenecks, with some 136.000 unfilled vacancies at the end of 1998.
- High gender gap in employment, despite recent growth of the participation of women in employment. Women employment rate remains some 24 percentage points below the employment rate for men (80.0%), which represents a gender gap of 1 million jobs.

Netherlands should:

- (1) Take concrete steps to implement the preventive approach through early action based on individual needs so as to prevent the drift of adults into long-term unemployment;
- (2) Continue efforts to improve the tax-benefit system with a view to removing disincentives which may discourage participation in employment, in particular of women and older workers. Resolute efforts are needed to reduce the high number of persons who remain outside the labour market supported by passive income support schemes;
- (3) Pursue efforts to upgrade the statistical monitoring system, so that policy indicators on prevention and activation will be provided by 2000 in accordance with agreed definitions and methods.

XI - AUSTRIA

The employment situation remains generally favourable despite a slight increase of unemployment in 1998. The economy presents one of the highest employment rates and one of the lowest unemployment rates in the Union. Key challenges in the labour market are:

- Slow employment growth throughout most of the nineties (0.4% in 1991-98 and – 0.03% in 1994-98);
- Low participation of older workers in employment (43% in the age bracket of 50-64);
- Significant gender gap in employment (21 percentage points) despite the fact that the employment rate of women is higher than the EU average;
- Higher-than-average tax burden on labour, with the implicit tax rate on labour income standing at 46%

Austria should:

- (1) Review early retirement incentives and develop flexible working time schemes, so as to keep older people longer in working life;
- (2) Pursue a comprehensive strategy to narrow the gender gap in employment, inter alia by putting in place measures which facilitate the reconciliation of work and family life.
- (3) Continue efforts to reduce the high tax burden on labour, in particular by focusing on non-wage labour cost elements at the lower end of the pay scale.

XII - PORTUGAL

The employment situation has improved continuously over recent years as a result of the strong economic activity,. However, good employment performance indicators hide structural weaknesses which make the labour market vulnerable. Key challenges in the labour market are:

- Low levels of participation of workers in education and training and low level of formal education attainment among the adult work force;
- Significant potential for creating jobs in services, which employs only 38% of the population in working age;
- Low average labour productivity levels, suggesting insufficient skill levels of the labour force and slow up-take of new technologies, as well as scope for modernisation of work organisation.

Portugal should:

- (1) Pursue efforts to improve the quality of the education system, and to strengthen support for continuous training, in particular by involving social partners more actively;
- (2) Adopt and implement coherent strategies, encompassing regulatory, fiscal and other measures, in order to reduce the administrative burden on companies, to stimulate entrepreneurship and to exploit the job creation potential of the service sector.
- (3) Encourage a partnership approach and promote concrete commitments by the social partners at all appropriate levels on the modernisation of work organisation, with the aim of making undertakings more productive and competitive while achieving the required balance between flexibility and security.

XIII - FINLAND

The economy has achieved strong economic and employment growth over the recent years, which has led to a significant reduction of its unemployment rate. Key problems of the labour market are:

- Low employment among men and women over 50 (55.2% and 50.6%, respectively), which are considerably lower than from the equivalent rates among prime-age workers (76% and 71%, respectively);
- Persistence of a stock of difficult-to-place unemployed, especially among older people (7% of the work force);
- High youth unemployment (more than 11%, two percentage points higher than the EU average);
- While the employment rate for women is high, particularly in the prime-age group, the occupational and sectoral segregation is significant;
- Higher-than-average tax burden on labour, with the implicit tax rate on labour income standing at 55% (against a EU average of 43%).

Finland should:

- 1) Pursue the review of existing benefit schemes, particularly those facilitating early retirement, in order to keep older workers longer in active life;
- 2) Pursue recent policy orientations to reduce the tax burden on labour.
- 3) Examine, in the context of a gender mainstreaming approach, ways to reduce the current levels of occupational and sectoral segregation in the labour market.

XIV - SWEDEN

The overall recovery of the economy has led to a marked improvement of the labour market in 1998. Despite the high employment rate, key challenges in the labour market are:

- Slow employment growth throughout most of the nineties (-1.7%% in 1991-98 and 0.3% in 1994-98);
- Unemployment is still high at 8.2%, even if slightly below the EU average;
- High occupational segregation by gender;
- The highest tax burden on labour income in the EU, with the implicit tax rate standing at 58 % (compared with the EU average of 43%).

Sweden should:

- (1) Take measures to reduce the high tax burden on labour income, in particular for those with a low take-home pay from work.
- (2) Examine, in the context of a gender mainstreaming approach, ways to reduce the current levels of occupational and sectoral segregation in the labour market.

XV - UNITED KINGDOM

The labour market present a relatively favourable performance recently compared with the EU average. However, structural challenges to be tackled still remain:

- Despite a favourable labour market situation, the inflows into long-term unemployment of both young and adult unemployed (respectively at 18% and 12%) still exceed those of the best performing Member States in the EU;
- Persistent pockets of very long-term unemployment and/or inactivity among older people, ethnic minorities, lone parents and deprived communities;
- The gender gap is above the EU average, in terms of full-time equivalents (some 33 percentage points), reflecting the important role of part-time work among women.

The United Kingdom should:

- (1) Focus on the issue of gender pay gap and develop appropriate policies to address this, building *inter alia* on the positive effects to be expected from the introduction of the minimum wage in 1998.
- (2) Encourage a partnership approach and promote concrete commitments by the social partners at all appropriate levels on the modernisation of work organisation, with the aim of making undertakings more productive and competitive while achieving the required balance between flexibility and security.
- (3) Upgrade the statistical monitoring system, so that policy indicators on prevention and activation will be provided by 2000 in accordance with agreed definitions and methods.
- (4) Pursue efforts to expand and improve the quality of child care provisions, in order to enable particularly women to participate more in part-time as well as full-time work, according to their preferences.

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